



Florida House of Representatives

# Review of Special Districts

A Whitepaper

Committee on Urban and Local Affairs  
Chairman: The Honorable Julio Robaina  
2007 – 2008 Interim Project  
January 16, 2008

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## **Introduction**

The number of special districts in Florida continues to grow each year. Prior to the 2007 Legislative session, there were 1,494 special districts active in Florida. All 67 counties in the state have at least one special district. The last review of special districts was completed in April 1996.

## **Purpose**

This project will research and update the current law for, the current number of, the taxation and special assessment authority of, the monitoring of and reporting by, and recent legislation for special districts in Florida. The project also includes research into other state laws related to special districts for comparison purposes. Further, the report describes issues that arose during the project research and presents options for possible changes.

## **Methodology**

To complete this report, Committee staff researched existing state laws and other state laws, and met with the following Florida agencies and interested parties: Auditor General, Department of Community Affairs, Department of Financial Services, Department of Revenue, Division of Bond Finance, Division of Retirement, Legislative Committee on Intergovernmental Relations, Florida Association of Special Districts, Florida League of Cities, Florida Association of Counties, a representative of Fire Districts, a representative of Hospital and Children's Services Districts, and a representative of a Florida retirement community called "The Villages."

## **Executive Summary**

The Committee's interim project, Review of Special Districts, encapsulates, in a snapshot format, several areas of importance so that members of the Committee may quickly obtain an understanding of special districts and special district laws in the state. The following provides a brief summary of the project's contents.

- **Background:** So that special districts today may be placed in the proper context, this section of the report presents a brief history of those districts. Special districts in Florida were established even before statehood and have grown rapidly over the last century as citizens' needs for services have expanded.
- **Accountability:** This section provides a more in-depth look at the relationships between special districts and state agencies and the various reports districts must submit to these state agencies. Several layers of accountability exist that require special districts to maintain financial and other types of records which in turn allow the state to perform its oversight function.
- **Revenues:** Because taxation is an important aspect of the challenges facing the state, this section summarizes the millage authority of special districts that have specific statutory authority for their creation and the average millage imposed over the last two years. This section also provides more detail of the additional revenue authority of those special districts.
- **Comparisons:** This section provides a summary of California and New York's special districts laws. California and New York were chosen because these two states have large populations and a large variety of special districts. Although exact comparisons cannot be made because all states are different, this section shows that special districts in all three states are facing revenue challenges from a shrinking ad valorem tax base.
- **Issues and Options:** This section details several areas of concern that arose during the project research and presents options for changes in areas such as the rollback rate for special districts, and recall of special district officers.
- **Conclusion:** The report concludes that because of the fiscal environment facing the state, special districts likely will have to take steps to adapt in order to continue to provide constituent services. The report also states that the Committee members will be faced with helping provide a balance between those revenue needs and the tax burden on citizens of special districts.

## **Background: Snapshot #1**

### *Brief History of Special Districts*

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In Florida, the first special districts were created almost 190 years ago when Florida was a territory of log settlements scattered between the only two cities, Pensacola and St. Augustine. In 1845, the Legislature created the first special district by special act, providing authority to five commissioners to drain the “Alachua Savannah.” To finance the project, the first special assessments were made on landowners based on the number of acres owned and the benefit derived. Early on, Floridians looked to special districts to manage the state’s transportation and growth needs. Many special districts were created to finance large engineering projects. During the first half of the 20th century, Florida’s growing population led to the creation of more specialized districts such as mosquito control districts. From World War II on to the end of the century, the continued influx of new residents led to further specialization such as aviation authorities and hyacinth control districts. Soon, beach erosion, hospital, and fire control special districts grew rapidly along with traditional road, bridge, and drainage special districts.

To reform and consolidate some of the laws relating to special districts, in 1989 the Legislature passed the Uniform Special District Accountability Act.<sup>1</sup> This Act, among other things, provides for the definitions, creation, operation, financial reporting, taxation/assessments, elections, and dissolution of special districts. Other statutes provide for the creation and operation of specific types of special districts such as community development districts<sup>2</sup> and drainage and water control districts.<sup>3</sup> Today, there are approximately 1,571 districts in Florida, 970 independent and 601 dependent. Moreover, these districts are categorized by 59 general functions.<sup>4</sup>

### *Independent/Dependent Status & Governance of Special Districts*

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As opposed to units of general-purpose government such as counties and municipalities, special districts are units of special-purpose government, meaning they have authority to do only the things set out for them to accomplish in their creation document. A special district may be created by general law, special act, local ordinance, or by rule of the Governor and Cabinet as described further in this report. Special districts are classified as either independent or dependent. A dependent special district has at least one of the following characteristics:

- Its governing body members are identical to the governing body members of a single county or a single municipality.

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<sup>1</sup> Chapter 189, F.S.

<sup>2</sup> Chapter 190, F.S.

<sup>3</sup> Chapter 298, F.S.

<sup>4</sup> Numbers and historical info from [www.floridaspecialdistricts.org](http://www.floridaspecialdistricts.org) as of 12/6/2007.

- Its governing body members are appointed by the governing body of a single county or a single municipality.
- During unexpired terms, its governing body members are subject to removal at will by the governing body of a single county or a single municipality.
- The district's budget requires approval through an affirmative vote by the governing body of a single county or a single municipality.
- The district's budget can be vetoed by the governing body of a single county or a single municipality.<sup>5</sup>

An independent special district is a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.<sup>6</sup>

The term special district does not include a school district, community college district, municipal service taxing or benefit unit, Seminole and Miccosukee Tribe Special Improvement district, or board providing electrical services that is a political subdivision of a municipality or part of a municipality.<sup>7</sup>

### *Creation of Independent Special Districts*

The Legislature has authority to create independent special districts, but a county may also create:

- Community Development Districts of less than 1,000 acres;<sup>8</sup>
- Public Hospital Districts;<sup>9</sup>
- County Children's Services Districts;<sup>10</sup> and
- County Health and Mental Health Care Districts.<sup>11</sup>

Two or more counties may create Regional Jail Districts, and any combination of two or more counties or municipalities may create Regional Water Supply Authorities. In addition, any combination of counties, municipalities, or other political subdivisions may create Regional Transportation Authorities.<sup>12</sup>

A municipality may create a Community Development District. Finally, the Governor and Cabinet may create Community Development Districts or Regional Water Supply Authorities.<sup>13</sup>

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<sup>5</sup> Section 189.403(2), F.S.

<sup>6</sup> Section 189.403(3), F.S.

<sup>7</sup> Section 189.403(1), F.S.

<sup>8</sup> Chapter 190, F.S.

<sup>9</sup> Chapter 155, F.S.

<sup>10</sup> Section 125.901, F.S.

<sup>11</sup> Section 154.331, F.S.

<sup>12</sup> Section 950.001, F.S., s. 373.1962, F.S., and s. 163.567, F.S.

<sup>13</sup> Section 190.005, F.S., and s. 373.1962, F.S.

### Creation of Dependent Special Districts

Counties create dependent special districts by ordinance, subject to the approval of the governing body of the incorporated area affected. A municipality also may create dependent special districts within its boundaries by ordinance.<sup>14</sup> Moreover, the Legislature may create dependent special districts by special act.

### Dissolving Special Districts

An independent special district created through a special act of the Legislature must also be dissolved by the Legislature unless another method is provided through general law. To dissolve an independent special district created by a county or municipality that is inactive, the county or municipality must complete the following:

- Publish a Notice of Proposed Declaration of Inactive Status in a newspaper of general circulation in the county or municipality in which the district is located and send a copy to the registered agent or chair of the board, if any.
- After 21 days from the publication of the notice, if no administrative appeals have been filed, the county or municipality may dissolve the special district.<sup>15</sup>

To dissolve an independent special district created by a county or municipality by referendum or through any other procedure, the county or municipality must use the same procedure that was used to create the district. To dissolve an independent special district that has ad valorem taxation power, the county or municipality must use the same procedure used to grant such taxing power.<sup>16</sup>

A dependent special district created by special act of the Legislature must be dissolved by a special act of the Legislature. To dissolve a dependent special district created by a county or municipality, the county or municipality must dissolve the district by passage of an ordinance. Under certain circumstances, refunds of special assessments and interest collected must be made to the original payor when the cost of distributing the refund does not exceed the amount available for the refund.

DCA, in conjunction with the Joint Legislative Auditing Committee (JLAC), may take steps to dissolve a district if the district fails to file with the appropriate state agency the following:

- Retirement related reports with the Department of Management Services, Division of Retirement;
- Annual Financial Report with the Department of Financial Services;
- Annual Financial Audit Report with the Auditor General; and

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<sup>14</sup> Section 189.4041(2) & (4), F.S.

<sup>15</sup> Section 189.4044, F.S.

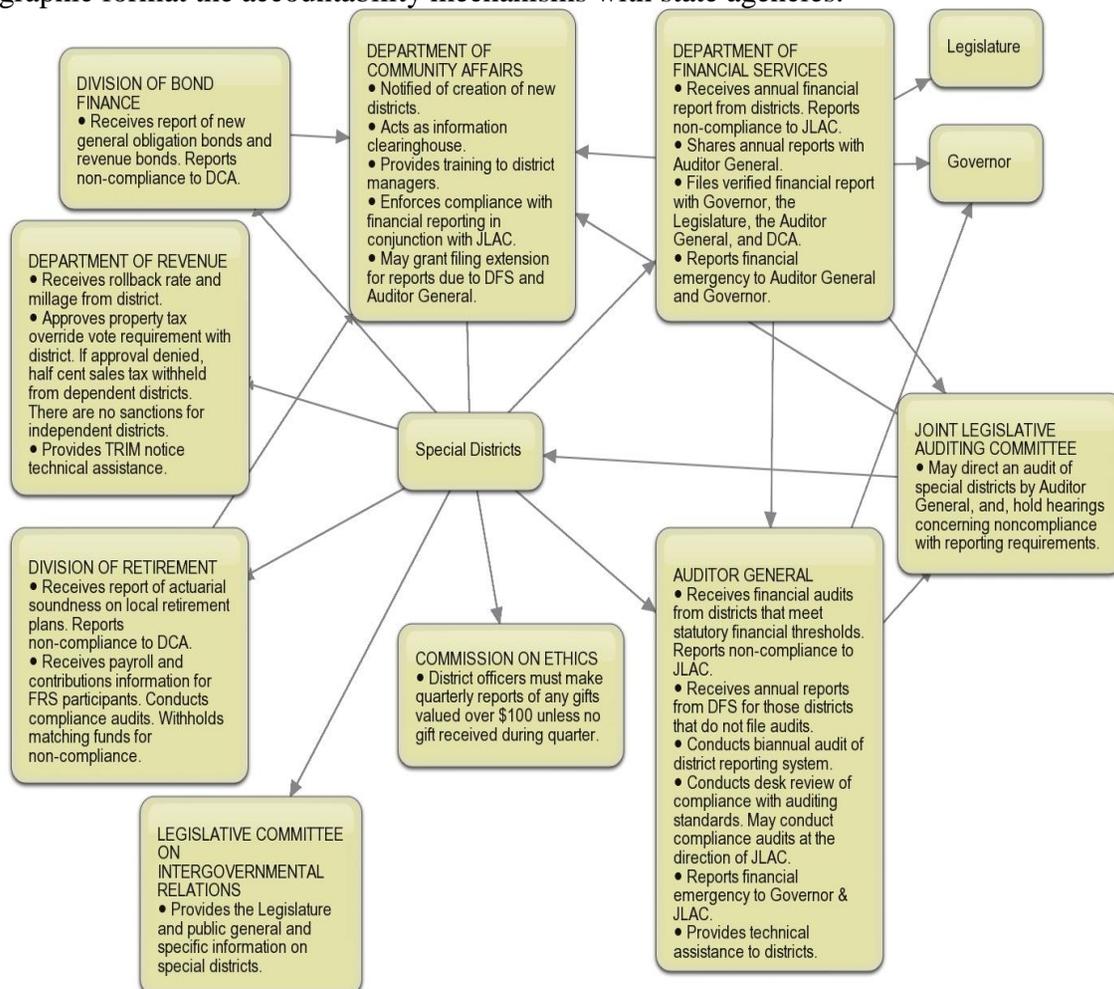
<sup>16</sup> Section 189.4042, F.S.

- Bond related reports with the State Board of Administration, Division of Bond Finance.<sup>17</sup>

## Accountability: Snapshot #2

### Special District Reporting

Special districts are required to submit numerous reports throughout each year to various state agencies. These reports assist the state with its oversight responsibility and help hold special districts accountable. The following chart describes in a graphic format the accountability mechanisms with state agencies.



<sup>17</sup> Section 189.4044(1)(a)3., F.S.

The following narrative provides a more detailed description of the interactions between special districts and state agencies shown above.

### *Department of Community Affairs*

Through the Special District Information Program (SDIP), the Department of Community Affairs (DCA) plays an important role in special district reporting and state monitoring. Each special district must file with the SDIP its creation document, creation document amendments, a written statement referencing the basis for its independent or dependent status, map, and map amendments. The SDIP is an information clearinghouse, enforces compliance with financial reporting in conjunction with the Joint Legislative Auditing Committee (JLAC) of the Legislature, and may grant filing extensions for reports special districts are required to file with the Department of Financial Services (DFS), Division of Bond Finance, and the Auditor General. The SDIP may seek a writ of certiorari to compel non-complying special districts to file the required reports.

### *Auditor General*

An annual financial audit is required from special districts with revenues of \$100,000, or the total of expenditures and expenses is in excess of \$100,000,<sup>18</sup> and from special districts with revenues between \$50,000 and \$100,000 or the total of expenditures and expenses is between \$50,000 and \$100,000 and that have not been subject to a financial audit for the two preceding fiscal years.<sup>19</sup> For those districts that are not required to file a financial audit, the Auditor General reviews annual reports filed with DFS. Any district that fails to file the required Annual Financial Audit Report is reported to the JLAC and DCA for technical assistance and possible enforcement follow-up.

The Auditor General also conducts bi-annual audits of district reporting systems, desk review of compliance with auditing standards, and may conduct compliance audits at the direction of JLAC. The Auditor General reports any financial emergency to the Governor and JLAC and provides technical assistance to districts.

### *Department of Financial Services*

Each independent special district must file a copy of its annual financial report for the previous fiscal year with DFS.<sup>20</sup> Each component unit of a local government entity, which are dependent districts and may include independent districts, must provide financial information necessary to comply with reporting requirements. Any independent special district that fails to file an Annual Financial Report is reported to DCA for technical assistance and possible enforcement follow-up.

DFS uses the supplied financial information in its report to the Governor, the Legislature, the Auditor General, and SDIP. The report shows the revenues, both local derived and

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<sup>18</sup> Section 218.39(1)(c), F.S.

<sup>19</sup> Section 218.39(1)(h), F.S.

<sup>20</sup> Section 218.32(1)(a), F.S.

derived from intergovernmental transfers, and the expenditures from each local government entity, regional planning council, local government finance commission, and municipal power corporation that is required to submit an annual financial report.<sup>21</sup>

*Department of Management Services, Division of Retirement*

The Division receives payroll and contributions information for those districts that participate in the Florida Retirement System.

Actuarial reports prepared and certified by an enrolled actuary are required of all retirement systems or plans not administered directly by the Division. If the Division finds that the actuarial valuation is deficient, the Division must notify the administrator of the affected retirement system or plan and the affected governmental entity of the consequences for failure to comply with the requirements of s. 112.63, F.S. The penalty may include withholding any funds not pledged for satisfaction of bond debt service which are payable to the affected governmental entity.<sup>22</sup> Any special fire district with a chapter plan also must submit reports to the Division.<sup>23</sup>

*Department of Revenue*

Each special district establishing a property tax levy must certify compliance with ch. 200, F.S., to the Department and include a copy of the ordinance or resolution adopted, a copy of the certification of value showing rolled-back millage and proposed millage rates, as provided to the property appraiser, and a certified copy of the advertisement.<sup>24</sup> The Department approves property tax override vote requirements with the district, and provides TRIM notice technical assistance.

Special districts must conform to the millage rate caps established in ss. 200.185 and 200.186, F.S. However, there is no penalty for non-compliance since special districts do not receive distributions of the local government half-cent sales tax revenues.

*State Board of Administration, Division of Bond Finance*

Each unit of local government is required to provide the Division with a complete description of all its general obligation bonds and revenue bonds, provide the Division with advance notice of the impending sale of any new issue of bonds, and must also provide the Division with a copy of the final official statement.<sup>25</sup>

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<sup>21</sup> Section 218.32(2), F.S.

<sup>22</sup> Section 112.63(4), F.S.

<sup>23</sup> Section 175.261(1), F.S.

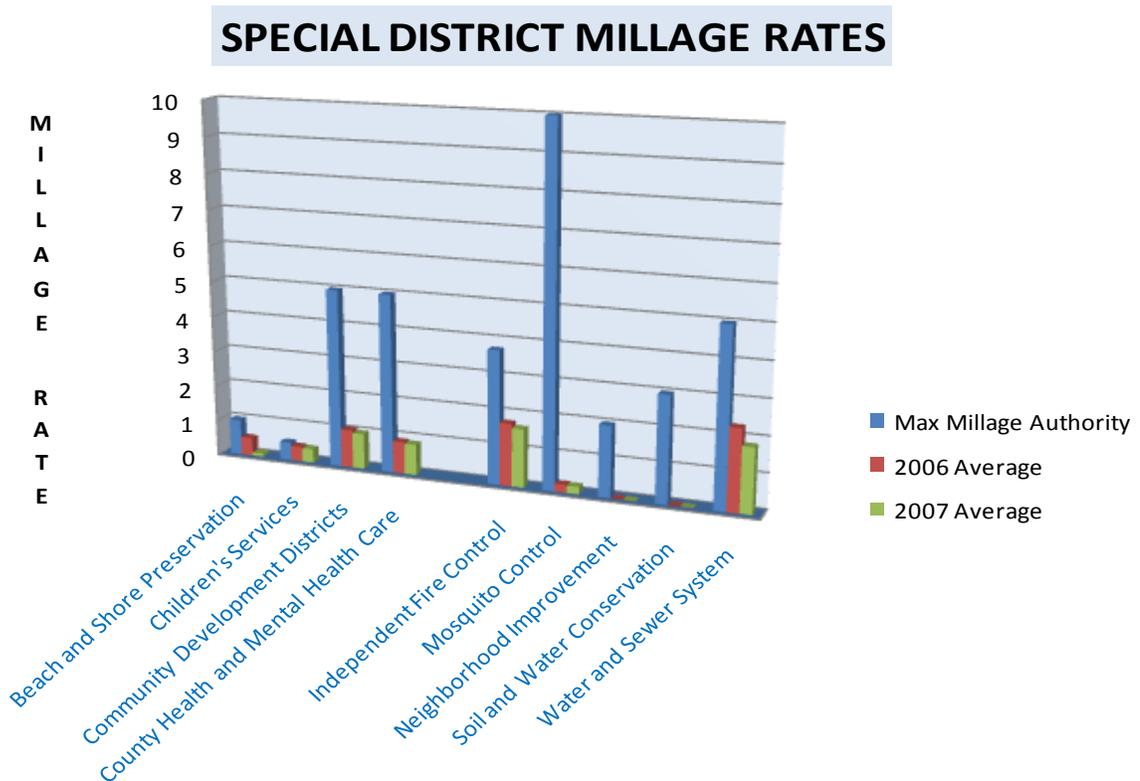
<sup>24</sup> Section 200.068, F.S.

<sup>25</sup> Section 218.38, F.S.

## Revenues: Snapshot #3

### Tax and Assessment Authority of Special Districts

Currently, special districts are provided authority to raise revenues through a number of methods including the levying of ad valorem taxes, special assessments, user charges, and impact fees. The maximum millage rate authorized for ad valorem taxes varies depending on the type of district. The following chart displays the millage authority and the average actually imposed for 2006 and 2007 for several types of districts with specific statutory authority for their creation.



District	Total	w/Ad Valorem Authority	Max Mill	2006 Average	2007 Average
Beach and Shore Preservation	5	5	1	0.5055	0.0856
Children's Services	10	8	0.5	0.4144	0.3859
Community Dvlpmnt Districts	549	4	5	1.0625	1
County Health/Mental Health Care	38	6	5	0.8963	0.8638
Independent Fire Control	65	48	3.75	1.7536	1.6381
Mosquito Control	18	17	10	0.223314	0.2065
Neighborhood Improvement	35	9	2	0	0
Soil and Water Conservation	63	1	3	0	0
Water and Sewer System	24	2	5	2.31	1.8339

The following provides a more detailed description of the revenue authority for the special districts described above which have specific statutory authority for their creation.<sup>26</sup>

### *Beach and Shore Preservation*

A district board is authorized to provide for the capital, operation and maintenance cost of a beach and shore preservation program. The board of county commissioners as the governing body of each district may levy an ad valorem benefits tax in any amount necessary to meet the requirements of the program but not exceeding the reasonable ability of the district to pay.<sup>27</sup> A uniform ad valorem tax not to exceed 1 mill per year on all nonexempt taxable property within the district may be levied for a period of not more than 2 years to defray organizational and administrative costs of a district.<sup>28</sup>

### *Children's Services*

A county governing body must obtain approval, by referendum, to annually levy ad valorem taxes to provide funding for children's services throughout the county. However, the millage rate may not exceed a maximum of 0.5 mills of assessed valuation of all properties within the county which are subject to ad valorem county taxes.<sup>29</sup>

### *Community Development Districts*

The board may borrow money and issue bonds, certificates, warrants, notes, or other evidence of indebtedness and levy taxes and special assessments as may be authorized and to charge, collect, and enforce fees and other user charges. The board may also raise, by user charges or fees authorized by resolution of the board, amounts of money which are necessary for the conduct of the district activities and services and to enforce the receipt and collection of such user charges or fees.<sup>30</sup> An ad valorem tax levied by the board for operating purposes, exclusive of debt service on bonds, may not exceed 3 mills, except that a district authorized by a local general-purpose government to exercise one or more powers specified in s. 190.012(2) may levy an additional 2 mills for operating purposes, exclusive of debt service on bonds. The ad valorem tax provided for is in addition to county and all other ad valorem taxes provided for by law.<sup>31</sup>

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<sup>26</sup> The use of tax increment financing to issue bonds payable from ad valorem taxes was recently addressed by the Florida Supreme Court in Strand v. Escambia County, FL 2007 WL 2492294 (Fla.). The Court overturned previous case law to find that Article VII, section 12 of the Florida Constitution covers not only the pledge of taxing power, but also the pledge of tax revenues. Thus, the issuance of tax increment finance bonds payable from ad valorem taxes and tax increment financing now requires a citizen referendum. The Court will be issuing a final opinion on this issue sometime in the future.

<sup>27</sup> Section 161.37(1), F.S.

<sup>28</sup> Section 161.31(4), F.S.

<sup>29</sup> Section 125.901(1) & (3)(b), F.S.

<sup>30</sup> Section 190.011(9), F.S.

<sup>31</sup> Section 190.021(1), F.S.

### *County Health and Mental Health Care*

A county may establish a district to provide funding for indigent and other health and mental health care services throughout the county. The county governing body must obtain approval, by a majority vote of the electors, to establish the district with authority to annually levy ad valorem taxes. The millage rate may not exceed a maximum of 5 mills of assessed valuation of all properties within the county which are subject to ad valorem taxes or the amount approved by the electorate when the district was created, whichever is less.<sup>32</sup>

### *Drainage and Water Control*

Once all statutory requirements are met, the board of supervisors may levy a non-ad valorem assessment on all lands in the district to which benefits have been assessed, to pay the costs of the proposed water plan and to carry out the objectives of the district, and may also charge 10 percent of the total amount for contingencies. The board may also levy a maintenance assessment on all lands in the district to which benefits have been assessed as may be necessary to operate and maintain the district works and activities and to defray the current expenses of the district. The board of supervisors may issue bonds to pay the cost of the works and improvements described in the water control plan. Upon such determination, the board of supervisors may levy a non-ad valorem assessment, 90 percent of which must be equal to the principal of the bonds.<sup>33</sup>

### *Educational Facilities Benefit*

The governing board of a district may borrow money and issue bonds, certificates, warrants, notes, or other evidence of indebtedness for periods not longer than 30 years, provided such bonds, certificates, warrants, notes, or other indebtedness are only guaranteed by non-ad valorem assessments. The governing board may also levy, impose, collect, and enforce non-ad valorem assessments.<sup>34</sup>

### *Independent Fire Control*

Section 191.009, F.S., authorizes districts to levy:

Ad Valorem Taxes -- An elected board may levy and assess ad valorem taxes on all taxable property in the district to construct, operate, and maintain district facilities and services, to pay the principal of, and interest on, general obligation bonds of the district, and to provide for any sinking or other funds established in connection with such bonds. An ad valorem tax levied by the board for operating purposes, exclusive of debt service on bonds, may not exceed 3.75 mills unless a higher amount has been previously authorized by law, subject to a referendum as required by the State Constitution. The levy of ad valorem taxes must be approved by referendum called by the board when the

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<sup>32</sup> Section 154.331 & (3)(b), F.S.

<sup>33</sup> Section 298.305(1) & (2), F.S.

<sup>34</sup> Section 1013.355(4)(h) & (j), F.S.

proposed levy of ad valorem taxes exceeds the amount authorized by prior special act, general law of local application, or county ordinance approved by referendum.<sup>35</sup>

**Non-Ad Valorem Assessments** -- A district may levy non-ad valorem assessments to construct, operate, and maintain district facilities and services. The rate of such assessments must be fixed by resolution of the board pursuant to statutory procedures. Non-ad valorem assessment rates set by the board may exceed the maximum rates established by special act, county ordinance, the previous year's resolution, or referendum in an amount not to exceed the average annual growth rate in Florida personal income over the previous 5 years. Proposed non-ad valorem assessment increases which exceed the rate set the previous fiscal year or the rate previously set by special act or county ordinance, whichever is more recent, by more than the average annual growth rate in Florida personal income over the last 5 years, or the first-time levy of non-ad valorem assessments in a district, must be approved by referendum of the electors of the district.<sup>36</sup>

**User Charges** -- The board may provide a reasonable schedule of user charges for the following services:

- Special emergency services, including firefighting occurring in or to structures outside the district, motor vehicles, marine vessels, aircraft, or rail cars, or as a result of the operation of such motor vehicles or marine vessels, to which the district is called to render such emergency service, and may charge a fee for the services rendered in accordance with the schedule;
- Fighting fires occurring in or at refuse dumps or as a result of an illegal burn, which fire, dump, or burn is not authorized by general or special law, rule, regulation, order, or ordinance and which the district is called upon to fight or extinguish;
- Responding to or assisting or mitigating emergencies that either threaten or could threaten the health and safety of persons, property, or the environment, to which the district has been called, including a charge for responding to false alarms; and
- Inspecting structures, plans, and equipment to determine compliance with fire safety codes and standards.

The district may impose a lien upon any real property, motor vehicle, marine vessel, aircraft, or rail car for any unpaid user charge assessed.<sup>37</sup>

**Impact Fees** -- If the general purpose local government has not adopted an impact fee for fire services which is distributed to the district for construction within its jurisdictional boundaries, the board may establish a schedule of impact fees to pay for the cost of new facilities and equipment, the need for which is in whole or in part the result of new construction. The impact fees collected by the district must be kept separate from other revenues of the district and must be used exclusively to acquire, purchase, or construct new facilities or portions thereof needed to provide fire protection and emergency

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<sup>35</sup> Section 191.009(1), F.S.

<sup>36</sup> Section 191.009(2), F.S.

<sup>37</sup> Section 191.009(3), F.S.

services to new construction. The board may enter into agreements with general purpose local governments to share in the revenues from fire protection impact fees imposed by the governments.<sup>38</sup>

### *Mosquito Control*

The board of commissioners of a district may levy upon all of the real and personal taxable property in the district a special tax not exceeding 10 mills on the dollar during each year as a maintenance tax.<sup>39</sup>

### *Neighborhood Improvement*

Several types of neighborhood improvement districts are authorized in ch. 163, F.S., including a local government neighborhood improvement district, a property owners' neighborhood improvement district, a special residential neighborhood improvement district, and a special business neighborhood improvement district. The local government and property owner's districts are authorized to make special assessments to pay for their activities.<sup>40</sup> The two kinds of special neighborhood improvement districts are authorized to levy up to 2 mills of ad valorem taxes to pay for district activities, subject to a referendum.<sup>41</sup>

### *Recreation*

A recreation district may levy and collect ad valorem taxes, without limitation or with such limitation as may be imposed by charter, on all real property subject to city taxation within such district to pay principal and interest on bonds. The bond issuance must be approved by a referendum.<sup>42</sup>

### *Soil and Water Conservation*

The board of directors of a district is authorized to levy annually a uniform ad valorem tax on all taxable property in the district as determined for county taxing purposes, not to exceed the amount necessary to provide the funds necessary for the purpose of maintaining, operating, and administering such district and obtaining necessary rights-of-way for the works of the district. However, the tax may not exceed the rate of 3 mills on the dollar of the assessed value of such property or such rate approved by referendum.<sup>43</sup>

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<sup>38</sup> Section 191.009(4), F.S.

<sup>39</sup> Section 388.221(1), F.S.

<sup>40</sup> Section 163.506(1)(d), F.S., & s. 163.508(3)(c), F.S.

<sup>41</sup> Section 163.511(1)(b), F.S.

<sup>42</sup> Section 418.22(4), F.S.

<sup>43</sup> Section 582.44, F.S.

*Water and Sewer System*

A district board may levy ad valorem taxes without limitation of rate or amount to provide for a water system or a sewer system or both within the district. A board may issue general obligation bonds, revenue bonds or assessment bonds, or any combination, approved by referendum of the voters, to pay all or part of the cost of such water system, sewer system or both. The total amount of all general obligation indebtedness may not exceed 15 percent of the assessed value of the taxable property in the district at the time of the creation of the district. A board may also collect fees and other charges for the use of the facilities and services provided by any water system or sewer system or both and to collect charges for making connections with any such water system or sewer system.<sup>44</sup> In addition to the ad valorem taxes authorized to be levied, any district is authorized to levy a special ad valorem maintenance tax of a sufficient number of mills to pay for the maintenance and operation and other purposes of the district. However, such special maintenance tax may not exceed 5 mills during any one year.<sup>45</sup>

**Comparisons: Snapshot #4**

*Florida Special District Laws and Other States*

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Florida’s special district laws, like most other states, are somewhat unique. However, a useful comparison may be made to California and New York. The chart below provides a side-by-side comparison of the three states<sup>46</sup>, and following the chart is a narrative discussion of California and New York’s special district laws and their special districts.

	FLORIDA	CALIFORNIA	NEW YORK
Number of Districts	1,571	3,400	9,500 <sup>47</sup>
Types of Districts	58	50	23
Tax & Assessment Powers	Property taxes, assessments and fees.	Property taxes, assessments and fees.	Property taxes, assessments and fees.

**The State of California**

The California Government Code defines a special district as “any agency of the state for the local performance of governmental or proprietary functions within limited

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<sup>44</sup> Section 153.62(3), (4), & (6), F.S.

<sup>45</sup> Section 153.81, F.S.

<sup>46</sup> U.S. Census Bureau 2006 population estimates- Florida: 18,089,888; New York: 19,306,183; California: 36,457,549.

<sup>47</sup> This figure includes 2,643 special purpose districts and more than 6,900 town special districts.

boundaries.”<sup>48</sup> The State of California has approximately 3,400 special districts. California’s special districts operate under either a “principal” act (similar to what is referred to as a “general law” in the State of Florida—a generic state law that applies statewide to all special districts of a particular type), or a “special” act.

The California Legislature has created a Local Agency Formation Commission (LAFCO) in each county. The LAFCOs control the boundaries of most special districts, and are responsible for forming and dissolving special districts within their jurisdiction.

California special districts primarily are accountable to the voters who elect their governing boards and the customers who use their services. California law provides for recall of all elected officials, including special district officers, through a petition procedure.<sup>49</sup> Additionally, the state provides oversight to their operations. Special districts must submit annual financial reports to the State Controller, and also must follow laws pertaining to public meetings, bonded debt, record keeping and elections.

Like Florida, California’s special districts are classified as either independent (65 percent) or dependent (35 percent). In California, this distinction is based upon the governance of the district. Independent districts have elected or appointed boards<sup>50</sup> whose directors serve for fixed terms. Dependent districts are governed by existing legislative bodies: either a city council or county board of supervisors.

Approximately 85 percent of California’s special districts perform a single function such as fire protection or sewage treatment. The remaining districts are multi-function, and provide two or more services.

Over a quarter of California’s special districts are categorized as “enterprise districts.” These districts charge for their customers’ services, i.e., they are run like a business. Examples of such districts include hospital districts that charge their patients, and water districts that charge their customers for water. Non-enterprise districts provide services such as fire protection and mosquito abatement which benefit the entire community, rather than individual residents, and generally do not charge users.

California’s special districts generate revenue from several sources including property taxes, special assessments and fees. Both enterprise and non-enterprise districts can issue bonds to pay for capital improvements. Enterprise districts rely primarily on non-tax revenues, such as user charges. Non-enterprise districts rely primarily on property taxes to pay for their operation and maintenance costs.

In the nearly 30 years since Proposition 13,<sup>51</sup> the overall number of special districts in California has declined. Faced with shrinking revenue, both from Proposition 13 and

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<sup>48</sup> California Government Code s. 16271(d).

<sup>49</sup> California Government Code s. 11006.

<sup>50</sup> Most districts have five-member boards, with others ranging from three to 37 members.

<sup>51</sup> Proposition 13, officially titled the “People’s Initiative to Limit Property Taxation,” was a ballot initiative to amend the California Constitution enacted by the state’s voters in 1978. Its passage resulted in

from the state's retention of most property tax revenue, the Legislature has shifted billions of dollars of property tax revenues away from local governments, including special districts. Many California special districts have replaced property tax revenues with increased service charges.<sup>52</sup>

## **The State of New York**

New York State is comprised of counties, cities, towns and villages. These local government units, and numerous special purpose districts, provide local governmental services in the state. There are approximately 9,500 districts, 2,643 special purpose districts (which are considered “local governments”), and 6,900 town special districts.<sup>53</sup> These special purpose districts generally deliver a single type of service, and fall into one of five broad categories:

- school districts,<sup>54</sup>
- fire districts,
- local public authorities,
- other special purpose entities, and
- town special districts.

### Fire Districts

New York State has 867 independent fire districts. Each fire district has the power to incur indebtedness and require the levy of taxes. The districts are dependent upon a parent town or towns as the means to their initial creation, extension or dissolution. After establishment by a town board, a fire district becomes autonomous in its day-to-day operations.

### Local Public Authorities

Local public authorities in the state provide specific services or operations within a region, and are classified as independent public corporations. An authority cannot be

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a cap on property tax rates in the state, reducing them by an average of 57 percent. Under Proposition 13, the real estate tax on a parcel of property is limited to one percent of its purchase price, unless the property is resold. Prop 13 also rolled back property assessments to their 1976 values and limited property taxes to one percent of their assessed value.

<sup>52</sup> Sources: Special District Fact Sheet, Local Government Committee, California State Senate, July 2006. What's So Special About Special Districts? Local Government Committee, California State Senate, February 2002.

Integrity & Accountability: Exploring Special Districts' Governance: The Summary Report from the Interim Hearing, Local Government Committee, California State Senate, November 24, 2003.

A Citizen's Guide to LAFCOs, Local Government Committee, California State Senate, May 2003.

Patterns in California Government Revenues Since Proposition 13, Public Policy Institute of California, 1999.

<sup>53</sup> While a distinction between “dependent” and “independent” special districts is not made in New York, the difference between town special districts and all other special purpose districts in the state provides a comparable concept.

<sup>54</sup> Not discussed in this report since Florida's special districts do not include school districts.

created with both debt-incurring power and the power to collect fees for services provided, except by special act of the legislature. New York has 350 local public authorities<sup>55</sup> including 123 housing authorities, 116 industrial development agencies, 43 urban renewal agencies, 26 water and sewer authorities, 11 facility development authorities, 11 solid waste authorities, seven parking authorities, five health care authorities, five transportation authorities, and three miscellaneous authorities.

### Special Purpose Units of Government

There are 728 special purpose units of government, including 272 library systems and districts, 185 joint activity districts, 66 town special districts,<sup>56</sup> 58 soil and water conservation districts, 54 consolidated health districts, 37 boards of cooperative educational services, 37 community colleges,<sup>57</sup> 10 regional planning boards, six off-track betting corporations, and three miscellaneous special purpose units.

### Town Special Districts

New York State has more than 6,900 town special districts which are administrative subdivisions of towns. Town special districts have proliferated over the past 50 years in large part to address increased resident needs resulting from suburban growth. These special districts offer the following categories of services to properties within their jurisdiction, including: fire protection, lighting, park, refuse and garbage, sewer, water, drainage, and other. All debt obligations issued on their behalf must be general obligations of the town and, unless an exemption applies, are chargeable to town debt limits. Town special districts primarily rely on property taxes for revenue, and account for 21 percent of all town spending. Two-thirds of town special district revenue comes from property taxes and 20 percent comes from fees. Town special districts account for one-third of the town property tax burden statewide.

### Accountability

Generally, New York districts are accountable to their voters and those who use their services. However, any town, village, improvement district or fire district officer may be removed from office by the supreme court for misconduct in office. A citizen or district attorney in the county where the officer is located may apply to the court for removal of an officer.<sup>58</sup> In recent years, the New York State Comptroller, who performs special district audits, has raised concerns regarding the equity, efficiency and transparency of town special districts. This spring, New York's Governor appointed a Commission on Local Government Efficiency to provide a plan of action which will consolidate and eliminate taxing jurisdictions, special districts, and other local government entities in

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<sup>55</sup> This list does not include authorities with members appointed by the Governor without local government recommendation, such as regional transportation authorities.

<sup>56</sup> These town special districts are included in the count of "special purpose units of government" as they are generally governed by a separately elected commission, rather than a town board.

<sup>57</sup> In Florida, community colleges also are excluded from the s. 189.403(1), F.S., definition of "special district."

<sup>58</sup> N.Y. Public Officers Law § 36 (McKinney 2007)

order to improve the effectiveness of local government. According to the Governor's executive order, New York's local tax burden is the highest in the United States.<sup>59</sup>

### *Discussion of Comparisons*

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What is interesting to note from California's experience is that, as the climate for property tax revenue changed through Proposition 13, the number of special districts declined and the remaining special districts replaced property tax revenues with service charges. Florida appears to be headed toward a similar trend of declining property tax revenues. In a June 2007 special session, the Florida Legislature required local governments, including special districts, to rollback their property tax rates to certain levels depending on a number of factors including the fiscal circumstances and level of growth in the community. An additional change to the state constitution proposed by the Legislature will be voted on by the citizens January 29, 2008, that would also reduce property taxes. It remains to be seen how special districts in Florida will respond.

In New York, the proliferation of special districts has led to the local tax burden on citizens becoming one of the highest in the nation. With Florida's special districts likely needing new revenue sources, it also remains to be seen what effect these factors will have on the local tax burden for Florida's citizens. Florida's special districts appear to be at a crossroads in terms of how they will adapt to the changing revenue environment.

## **Issues and Options: *Snapshot #5***

### *Topics for Committee Review*

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**S**everal issues arose during research and interviews with interested parties that are relevant to special districts operation. The Committee may wish to review these items and determine if any action is required to address them.

### *Rollback Rate for Special Districts*

Beginning in the 2009-2010 fiscal year the maximum millage that a county, municipality, special district dependent to a county or municipality, municipal service taxing unit, or independent special district may levy is the rolled back rate adjusted for growth in per

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<sup>59</sup> Sources: Special Purpose Governments, briefing to the New York State Commission on Local Government Efficiency & Competitiveness, May 2007.  
<http://www.nyslocalgov.org/>.

Town Special Districts in New York: Background, Trends and Issues, Local Government Issues in Focus: A Research Series from the Office of the New York State Comptroller, March 2007.

The Local Government Handbook, New York Department of State, January 2000.

Executive Order No. 11: Establishing the New York State Commission on Local Government Efficiency and Competitiveness, Governor Eliot Spitzer, April 23, 2007.

capita Florida personal income. Depending on the amount above what is statutorily authorized, certain vote requirements must be met by the governing body to override the rollback rate, or the question may be placed in a referendum to the voters to approve or disapprove an override.<sup>60</sup> Any "...county or municipality that is in violation of this section shall forfeit the distribution of the local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue..."<sup>61</sup>

Special districts do not receive any local government half-cent sales tax revenues, and have no statutory penalty for failing to follow the override vote provisions in the property tax rollback legislation.<sup>62</sup> According to the Department of Revenue, if the Department found a district not to be in compliance, the district would be notified and steps necessary for compliance would be provided. The Department also stated that the district would be reported to the Legislature as being in non-compliance.<sup>63</sup>

*Option:*

The Committee may wish to propose statutory provisions that would create incentives to special districts for compliance.

*Referendum Requirements*

In June 2007, the Governor vetoed two local bills and expressed concerns in the approval of two other local bills. One of the vetoed bills, CS/HB 1395, dealt with Coral Springs Improvement District's election procedures, compensation for board members, and a change in the finance authority (competitive bidding requirements) of the District. Among other reasons, the Governor vetoed the bill because it ignored current law requiring a referendum to transition from a board elected by one-acre/one-vote to one elected by registered voters. However, the Governor was also concerned with the increase in the competitive procurement threshold from \$4,000 to \$150,000 and stated that "[t]he **need for a referendum is heightened when any change to a special district's practices could lead to increased financial costs through taxes or special assessments to landowners and those who reside within the district.**"<sup>64</sup> (Emphasis added)

The two bills the Governor expressed concern with, CS/HB 1387 and CS/HB 1535 relating to the St. Johns Water Control District and the Sebastian River Drainage District, respectively, converted those districts into improvement districts. The Governor again

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<sup>60</sup> Section 200.185(5)(b) & (c), F.S. A rate of not more than 110 percent of the rate in paragraph (a) may be levied if approved by a two-thirds vote of the governing body. A rate in excess of the millage rate allowed in paragraph (b) may be levied if approved by a unanimous vote of the governing body or by a three-fourths vote if the governing body has nine or more members or if approved by a referendum of the voters.

<sup>61</sup> Section 200.185(6), F.S.

<sup>62</sup> Chapter 2007-321, Special Session B

<sup>63</sup> November 7, 2007, DOR Email Response to Committee Inquiry

<sup>64</sup> June 28, 2007, CS/HB 1395 Veto Message transmitted from Governor Charlie Crist to Secretary of State Kurt Browning.

stated that a “**referendum should occur when any changes to a special district’s taxing, assessment, or bonding authority occurs.**”<sup>65</sup> (Emphasis added)

*Option:*

The Committee could examine amending the requirements for a referendum when any changes are made to a special district’s duties which would result in increased financial costs for residents of the district through, among other methods, taxes, assessments, or the issuance of bonds.<sup>66</sup>

*Special District Accountability to Citizens of a District*

The Committee routinely receives calls from concerned citizens regarding the accountability of district officials. Currently, district officials are accountable to their electors during re-election, to the Commission on Ethics for compliance with the ethics code, and the state attorney for Sunshine law violations.

Although the Governor may remove elected or appointed officials under certain circumstances,<sup>67</sup> no recall provisions exist in statute for citizens to remove a board member of a special district once elected. As was discussed in the “Comparisons” snapshot of this report, California provides a citizen-initiated recall petition procedure with a recall election for special district officers. New York provides a judicial procedure for a citizen of a special district to request removal of a special district officer by the court, instead of a recall election, for misconduct in office. In Florida, municipal and charter county officials may be removed from office by citizens who comply with statutory petition requirements.<sup>68</sup>

*Option:*

The Committee could consider some form of recall statute for special district officers.

*Charter Codification*

The deadline for submittal of charter codifications in s. 189.429, F.S., passed on December 1, 2004. However, the Legislature continues to receive and has passed codification laws since that date. Codification is the process of compiling, updating and systematically arranging the special acts that comprise a special district’s charter. Original provisions may be amended by subsequent special acts after these charters are created by the Legislature. Because special act amendments are not automatically incorporated into one special act, it is necessary to locate all special acts amending an original charter in order to ascertain the current status of a special district’s charter.

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<sup>65</sup> As of 12/27/07, available at [http://www.flgov.com/leg\\_actions/2007/2007\\_hb1387.pdf](http://www.flgov.com/leg_actions/2007/2007_hb1387.pdf), and [http://www.flgov.com/leg\\_actions/2007/2007\\_hb1535.pdf](http://www.flgov.com/leg_actions/2007/2007_hb1535.pdf).

<sup>66</sup> Article VII, Section 12 of the state constitution requires a voter referendum for bonds, certificates of indebtedness or any form of tax anticipation certificates, payable from ad valorem taxation and maturing more than twelve months after issuance to finance or refinance capital projects authorized by law or to refund outstanding bonds and interest and redemption premium at a lower net average interest cost rate.

<sup>67</sup> Section 112.52(1), F.S.

<sup>68</sup> Section 100.361(1), F.S.

***Option:***

The Committee could propose requiring codifications every five years if a district has more than two special acts passed during that time frame.

***Component Units and Department of Financial Services (DFS)***

DFS has reported to the committee that because of accounting principles that may classify certain independent special districts as component units of some local governments, the Department may receive an audited financial report from both the local government, that includes figures from the independent special district, and the independent special district, thus double counting the district in the report to the Legislature. Conversely, some dependent special districts are not considered component units of local governments and therefore are not reported to DFS.

***Option:***

It may be advisable to correct these problems so DFS receives accurate information, and may, in turn, provide more accurate reports to the Legislature.

***Time Extensions and Department of Community Affairs***

By statute,<sup>69</sup> the Department of Community Affairs may grant up to a 90 day time extension to districts who request an extension to submit their annual financial audit to the Auditor General (AG) or the annual financial report to the Department of Financial Services (DFS). However, neither of those agencies, AG or DFS, have authority to grant time extensions to districts who may request an extension.

***Option:***

The Committee may wish to consider providing such authority to those two agencies.

## **Conclusions**

This report has attempted to provide a current snapshot of Florida's special districts and special district laws to assist the Committee members with understanding their various aspects. Special districts have existed in Florida for many years and have expanded to over 1,500. Special districts receive oversight from and are held accountable to state agencies through several reporting mechanisms, but further accountability provisions, such as a recall statute, may be advisable. Depending on the function of the special district, they also have various types of tax and assessment authority to pay for services. Florida does not have the high number of districts as California and New York, but Florida's special districts are facing many of the same revenue challenges experienced by those two states to provide those services. Florida's special districts will likely have to adapt to these new challenges. How to maintain fiscal balance between special districts and their constituents is an issue that the Committee members will have to face in the near future.

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<sup>69</sup> Section 189.421(1), F.S.

## Appendix A

### Totals of Districts by County and State

The table below summarizes the number of single county, multicounty, independent, and dependent special districts by county. Multicounty special districts are counted for each county covered by the special districts jurisdiction; therefore, adding the columns will not provide accurate state totals.

Totals - By County and State as of 12/06/2007

County	Single Counties	Multi Counties	Ind	Dep	Total
Alachua	Single: 15	Multis: 2	Ind: 6	Dep: 11	Total: 17
Baker	Single: 4	Multis: 5	Ind: 8	Dep: 1	Total: 9
Bay	Single: 18	Multis: 3	Ind: 10	Dep: 11	Total: 21
Bradford	Single: 4	Multis: 4	Ind: 6	Dep: 2	Total: 8
Brevard	Single: 52	Multis: 4	Ind: 24	Dep: 32	Total: 56
Broward	Single: 85	Multis: 5	Ind: 42	Dep: 48	Total: 90
Calhoun	Single: 3	Multis: 5	Ind: 6	Dep: 2	Total: 8
Charlotte	Single: 21	Multis: 9	Ind: 20	Dep: 10	Total: 30
Citrus	Single: 11	Multis: 4	Ind: 11	Dep: 4	Total: 15
Clay	Single: 17	Multis: 3	Ind: 16	Dep: 4	Total: 20
Collier	Single: 43	Multis: 3	Ind: 34	Dep: 12	Total: 46
Columbia	Single: 6	Multis: 3	Ind: 7	Dep: 2	Total: 9
Desoto	Single: 5	Multis: 3	Ind: 7	Dep: 1	Total: 8
Dixie	Single: 3	Multis: 6	Ind: 7	Dep: 2	Total: 9
Duval	Single: 25	Multis: 4	Ind: 22	Dep: 7	Total: 29
Escambia	Single: 12	Multis: 4	Ind: 9	Dep: 7	Total: 16
Flagler	Single: 13	Multis: 2	Ind: 12	Dep: 3	Total: 15
Franklin	Single: 11	Multis: 4	Ind: 10	Dep: 5	Total: 15
Gadsden	Single: 7	Multis: 2	Ind: 4	Dep: 5	Total: 9
Gilchrist	Single: 4	Multis: 4	Ind: 6	Dep: 2	Total: 8
Glades	Single: 6	Multis: 7	Ind: 10	Dep: 3	Total: 13
Gulf	Single: 8	Multis: 5	Ind: 7	Dep: 6	Total: 13
Hamilton	Single: 3	Multis: 3	Ind: 6	Dep: 0	Total: 6
Hardee	Single: 4	Multis: 2	Ind: 4	Dep: 2	Total: 6
Hendry	Single: 14	Multis: 11	Ind: 21	Dep: 4	Total: 25
Hernando	Single: 13	Multis: 4	Ind: 10	Dep: 7	Total: 17
Highlands	Single: 14	Multis: 3	Ind: 8	Dep: 9	Total: 17

*Review of Special Districts*

Hillsborough	Single: 130	Multis: 4	Ind: 77	Dep: 57	Total: 134
Holmes	Single: 4	Multis: 4	Ind: 7	Dep: 1	Total: 8
Indian River	Single: 13	Multis: 3	Ind: 13	Dep: 3	Total: 16
Jackson	Single: 7	Multis: 4	Ind: 7	Dep: 4	Total: 11
Jefferson	Single: 1	Multis: 5	Ind: 6	Dep: 0	Total: 6
Lafayette	Single: 1	Multis: 3	Ind: 4	Dep: 0	Total: 4
Lake	Single: 29	Multis: 3	Ind: 19	Dep: 13	Total: 32
Lee	Single: 88	Multis: 7	Ind: 85	Dep: 10	Total: 95
Leon	Single: 14	Multis: 2	Ind: 9	Dep: 7	Total: 16
Levy	Single: 6	Multis: 5	Ind: 8	Dep: 3	Total: 11
Liberty	Single: 0	Multis: 3	Ind: 3	Dep: 0	Total: 3
Madison	Single: 3	Multis: 3	Ind: 3	Dep: 3	Total: 6
Manatee	Single: 62	Multis: 10	Ind: 57	Dep: 15	Total: 72
Marion	Single: 16	Multis: 5	Ind: 14	Dep: 7	Total: 21
Martin	Single: 10	Multis: 4	Ind: 8	Dep: 6	Total: 14
Miami-Dade	Single: 93	Multis: 4	Ind: 62	Dep: 35	Total: 97
Monroe	Single: 12	Multis: 1	Ind: 7	Dep: 6	Total: 13
Nassau	Single: 13	Multis: 3	Ind: 13	Dep: 3	Total: 16
Okaloosa	Single: 26	Multis: 6	Ind: 22	Dep: 10	Total: 32
Okeechobee	Single: 7	Multis: 3	Ind: 10	Dep: 0	Total: 10
Orange	Single: 45	Multis: 6	Ind: 31	Dep: 20	Total: 51
Osceola	Single: 40	Multis: 4	Ind: 26	Dep: 18	Total: 44
Palm Beach	Single: 83	Multis: 9	Ind: 61	Dep: 31	Total: 92
Pasco	Single: 54	Multis: 3	Ind: 48	Dep: 9	Total: 57
Pinellas	Single: 38	Multis: 4	Ind: 19	Dep: 23	Total: 42
Polk	Single: 60	Multis: 3	Ind: 39	Dep: 24	Total: 63
Putnam	Single: 8	Multis: 4	Ind: 6	Dep: 6	Total: 12
Santa Rosa	Single: 13	Multis: 6	Ind: 12	Dep: 7	Total: 19
Sarasota	Single: 25	Multis: 11	Ind: 22	Dep: 14	Total: 36
Seminole	Single: 15	Multis: 3	Ind: 7	Dep: 11	Total: 18
St. Johns	Single: 39	Multis: 4	Ind: 36	Dep: 7	Total: 43
St. Lucie	Single: 49	Multis: 2	Ind: 43	Dep: 8	Total: 51
Sumter	Single: 14	Multis: 2	Ind: 14	Dep: 2	Total: 16
Suwannee	Single: 5	Multis: 2	Ind: 4	Dep: 3	Total: 7
Taylor	Single: 4	Multis: 3	Ind: 5	Dep: 2	Total: 7
Union	Single: 4	Multis: 4	Ind: 6	Dep: 2	Total: 8
Volusia	Single: 33	Multis: 2	Ind: 10	Dep: 25	Total: 35
Wakulla	Single: 1	Multis: 4	Ind: 5	Dep: 0	Total: 5

Walton	Single: 12	Multis: 6	Ind: 17	Dep: 1	Total: 18
Washington	Single: 6	Multis: 4	Ind: 5	Dep: 5	Total: 10

Statewide Totals:

- Total Independent: 970
- Total Dependent: 601
- Total Multicounty: 67
- Total Single County: 1504
- **Total Special Districts in Florida: 1571**

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Florida Department of Community Affairs

## Appendix B

### Totals of Districts by Ad Valorem as Revenue Source

Summary Report (204 DISTRICTS SORTED BY COUNTY NAME) as of 12/06/2007

Dependent and Independent All Established Dates  
 All Bond Authority Active  
 All Counties  
 All Functions  
 Revenue Sources: Ad Valorem  
 All Boards  
 All Methods

County	Status	Type	District
Alachua	Independent	Active	Alachua County Library District
Alachua	Dependent	Active	Gainesville Enterprise Zone Development Agency
Baker	Independent	Active	Baker County Hospital District
Bay	Independent	Active	Beach Mosquito Control District
Bay	Dependent	Active	Panama City Downtown Improvement Board
Brevard	Dependent	Active	Brevard County Free Public Library District
Brevard	Dependent	Active	Brevard County Mosquito Control District
Brevard	Dependent	Active	Brevard County Special Recreation District IV
Brevard	Dependent	Active	Cape Canaveral Beautification Board
Brevard	Dependent	Active	Cape Canaveral Free Public Library
Brevard	Independent	Active	Merritt Island Public Library District
Brevard	Dependent	Active	North Brevard Recreation Special District
Brevard	Dependent	Active	South Brevard Recreation Special District
Broward	Dependent	Active	Broward County Water Control District #2
Broward	Dependent	Active	Broward County Water Control District #3
Broward	Dependent	Active	Broward County Water Control District #4
Broward	Independent	Active	Central Broward Water Control District
Broward	Independent	Active	Children's Services Council of Broward County
Broward	Dependent	Active	City of Sunrise Special Tax District No. 1
Broward	Dependent	Active	Cocomar Water Control District
Broward	Independent	Active	Fort Lauderdale Downtown Development Authority
Broward	Dependent	Active	Golden Isles Safe Neighborhood District
Broward	Independent	Active	Hillsboro Inlet District
Broward	Independent	Active	North Broward Hospital District
Broward	Dependent	Active	Plantation Gateway

*Review of Special Districts*

Broward	Dependent	Active	Plantation Midtown Development District
Broward	Dependent	Active	Pompano Beach Emergency Medical Services District
Broward	Independent	Active	South Broward Hospital District
Broward	Dependent	Active	Sunrise Key Neighborhood Improvement District
Broward	Dependent	Active	Sunrise Lakes Phase II Special Recreation District
Broward	Dependent	Active	Three Islands Safe Neighborhood District
Broward	Independent	Active	Tindall Hammock Irrigation and Soil Conservation District
Charlotte	Independent	Active	Babcock Ranch Community Independent Special District
Charlotte	Dependent	Active	Charlotte Soil and Water Conservation District
Citrus	Dependent	Active	Citrus County Fire Protection Taxing District
Citrus	Independent	Active	Citrus County Hospital Board
Citrus	Independent	Active	Citrus County Mosquito Control District
Citrus	Dependent	Active	Citrus County Special Library District
Citrus	Independent	Active	Homosassa Special Water District
Clay	Dependent	Active	Lake Asbury Municipal Service Benefit District
Collier	Independent	Active	Big Corkscrew Island Fire Control and Rescue District
Collier	Independent	Active	Collier Mosquito Control District
Collier	Dependent	Active	East Naples Bay Special Taxing District
Collier	Independent	Active	East Naples Fire Control and Rescue District
Collier	Independent	Active	Golden Gate Fire Control and Rescue District
Collier	Dependent	Active	Hideaway Beach District
Collier	Independent	Active	Immokalee Fire Control District
Collier	Dependent	Active	Moorings Bay System Special Taxing District
Collier	Independent	Active	North Naples Fire Control and Rescue District
Columbia	Dependent	Active	Columbia County Industrial Development Authority
Columbia	Independent	Active	Lake Shore Hospital Authority
Duval	Dependent	Active	Jacksonville Public Library
Escambia	Dependent	Active	Pensacola Downtown Improvement Board
Flagler	Independent	Active	East Flagler Mosquito Control District
Franklin	Independent	Active	Alligator Point Water Resources District
Franklin	Independent	Active	Dog Island Conservation District
Franklin	Independent	Active	Eastpoint Water and Sewer District
Gadsden	Dependent	Active	Gadsden County Hospital
Glades	Independent	Active	Buckhead Ridge Mosquito Control District
Gulf	Dependent	Active	Howard Creek Fire Control District

*Review of Special Districts*

Gulf	Dependent	Active	Overstreet Fire Control District
Gulf	Dependent	Active	St. Joseph Fire Control District
Gulf	Dependent	Active	Tupelo Fire Control District
Hardee	Independent	Active	Hardee County Indigent Health Care Special District
Hendry	Independent	Active	Area Housing Commission of Clewison, LaBelle and Hendry County
Hendry	Independent	Active	Hendry County Hospital Authority
Hillsborough	Independent	Active	Children's Board of Hillsborough County
Hillsborough	Independent	Active	Hillsborough Transit Authority
Hillsborough	Independent	Active	Tampa Palms Community Development District
Indian River	Dependent	Active	Indian River County Emergency Services District
Indian River	Independent	Active	Indian River County Hospital District
Indian River	Independent	Active	Indian River Mosquito Control District
Jackson	Independent	Active	Campbellton-Graceville Hospital
Jackson	Dependent	Active	Jackson County Agricultural Center
Lake	Dependent	Active	Community Redevelopment Agency of the City of Umatilla
Lake	Independent	Active	Lake County Water Authority
Lake	Independent	Active	North Lake County Hospital District
Lake	Independent	Active	South Lake County Hospital District
Lee	Independent	Active	Alva Fire and Rescue Service District
Lee	Independent	Active	Bayshore Fire Protection and Rescue Service District
Lee	Independent	Active	Bonita Springs Fire Control and Rescue District
Lee	Independent	Active	Captiva Erosion Prevention District
Lee	Independent	Active	Captiva Island Fire Control District
Lee	Independent	Active	Estero Fire Rescue
Lee	Independent	Active	Fort Myers Beach Fire Control District
Lee	Independent	Active	Fort Myers Beach Mosquito Control District
Lee	Independent	Active	Fort Myers Beach Public Library District
Lee	Independent	Active	Fort Myers Shores Fire Protection and Rescue District
Lee	Independent	Active	Iona-McGregor Fire Protection and Rescue Service District
Lee	Independent	Active	Lee County Hyacinth Control District
Lee	Independent	Active	Lee County Mosquito Control District
Lee	Independent	Active	Lehigh Acres Fire Control and Rescue District
Lee	Independent	Active	Matlacha and Pine Island Fire Control District

*Review of Special Districts*

Lee	Independent	Active	North Fort Myers Fire Control and Rescue Service District
Lee	Independent	Active	Portofino Springs Community Development District
Lee	Independent	Active	San Carlos Park Fire Protection and Rescue Service District
Lee	Independent	Active	Sanibel Fire and Rescue District
Lee	Independent	Active	Sanibel Public Library District
Lee	Independent	Active	South Trail Fire Protection and Rescue Service District
Lee	Independent	Active	Tice Fire Protection and Rescue Service District
Lee	Independent	Active	Upper Captiva Fire Protection and Rescue Service District
Lee	Dependent	Active	Winkler Safe Neighborhood Improvement District
Leon	Dependent	Active	Tallahassee Downtown Improvement Authority
Levy	Independent	Active	Cedar Key Special Water and Sewer District
Madison	Dependent	Active	Madison County Health and Hospital District
Manatee	Independent	Active	Cedar Hammock Fire Control District
Manatee	Independent	Active	East Manatee Fire Rescue District
Manatee	Independent	Active	Manatee County Mosquito Control District
Manatee	Independent	Active	Palms of Terra Ceia Bay Community Development District
Manatee	Independent	Active	Southern Manatee Fire and Rescue District
Manatee	Independent	Active	Trailer Estates Fire Control District
Marion	Independent	Active	Ocala Downtown Development District
Martin	Independent	Active	Children's Services Council of Martin County
Martin	Dependent	Active	Jupiter Island Beach Protection District
Miami-Dade	Independent	Active	Downtown Development Authority City of Miami
Miami-Dade	Dependent	Active	Miami-Dade County Library District
Miami-Dade	Dependent	Active	Miami-Dade Fire and Rescue Service District
Miami-Dade	Independent	Active	The Children's Trust
Monroe	Independent	Active	Florida Keys Mosquito Control District
Monroe	Independent	Active	Key Largo Fire Rescue and Emergency Medical Services District
Monroe	Independent	Active	Lower Florida Keys Hospital District
Multi	Independent	Active	Boca Grande Fire Control District
Multi	Independent	Active	Florida Inland Navigation District
Multi	Dependent	Active	Longboat Key Beach Erosion Control District A
Multi	Dependent	Active	Longboat Key Beach Erosion Control District B
Multi	Independent	Active	Northwest Florida Water Management District

*Review of Special Districts*

Multi	Independent	Active	Port Labelle Community Development District
Multi	Independent	Active	Rainbow Lakes Estates Municipal Service District
Multi	Independent	Active	Reedy Creek Improvement District
Multi	Independent	Active	Sebastian Inlet Tax District
Multi	Independent	Active	South Florida Water Management District
Multi	Independent	Active	Southwest Florida Water Management District
Multi	Independent	Active	St. Johns River Water Management District
Multi	Independent	Active	Suwannee River Water Management District
Multi	Independent	Active	West Coast Inland Navigation District
Nassau	Independent	Active	Amelia Island Mosquito Control District
Nassau	Dependent	Active	Recreation and Water Conservation and Control District No. 1
Okaloosa	Independent	Active	Destin Fire Control District
Okaloosa	Independent	Active	East Niceville Fire District
Okaloosa	Independent	Active	Florosa Fire Control District
Okaloosa	Independent	Active	North Bay Fire District
Okaloosa	Independent	Active	Ocean City / Wright Fire Control District
Okaloosa	Independent	Active	Okaloosa Island Fire Control District
Okeechobee	Independent	Active	Children's Services Council of Okeechobee County
Okeechobee	Independent	Active	Grove Community District
Orange	Dependent	Active	Downtown Development Board
Orange	Independent	Active	International Drive Master Transit and Improvement District
Orange	Dependent	Active	Lake Conway Water and Navigation Control District
Orange	Dependent	Active	Orange Blossom Trail Local Government NID
Orange	Independent	Active	Orange County Library District
Orange	Dependent	Active	Windermere Water and Navigation Control District
Osceola	Dependent	Active	Indian Ridge Villas Maintenance District
Osceola	Dependent	Active	Osceola County Library District
Palm Beach	Independent	Active	Children's Services Council of Palm Beach County
Palm Beach	Dependent	Active	Downtown Development Authority City of Delray Beach
Palm Beach	Independent	Active	Greater Boca Raton Beach and Park District
Palm Beach	Independent	Active	Health Care District of Palm Beach County
Palm Beach	Independent	Active	Jupiter Inlet District
Palm Beach	Dependent	Active	Palm Beach County Library District
Palm Beach	Dependent	Active	Palm Beach Municipal Services Special District
Palm Beach	Independent	Active	Seminole Improvement District

Palm Beach	Independent	Active	West Palm Beach Downtown Development Authority
Pasco	Independent	Active	Pasco County Mosquito Control District
Pasco	Dependent	Active	Pasco County Road and Bridge District
Pinellas	Independent	Active	Clearwater Downtown Development Board
Pinellas	Independent	Active	East Lake Tarpon Special Fire Control District
Pinellas	Independent	Active	Juvenile Welfare Board of Pinellas County
Pinellas	Independent	Active	Lealman Special Fire Control District
Pinellas	Independent	Active	Palm Harbor Special Fire Control and Rescue District
Pinellas	Dependent	Active	Pinellas County Emergency Medical Services Authority
Pinellas	Independent	Active	Pinellas Park Water Management District
Pinellas	Independent	Active	Pinellas Suncoast Transit Authority
Polk	Dependent	Active	City of Lake Wales Library Board
Polk	Independent	Active	Lake Region Lakes Management District
Polk	Independent	Active	Lakeland Area Mass Transit District
Polk	Independent	Active	Lakeland Downtown Development Authority
Polk	Independent	Active	Peace Creek Drainage District
Santa Rosa	Independent	Active	Avalon Beach/Mulat Fire Protection District
Santa Rosa	Independent	Active	Midway Fire District
Sarasota	Dependent	Active	Golden Gate Point Streetscape Special District
Sarasota	Independent	Active	Pinecraft Lighting District
Sarasota	Dependent	Active	Sarasota County Mosquito Control District
Sarasota	Dependent	Active	St. Armands Special Business Neighborhood Improvement District
St. Johns	Independent	Active	Anastasia Mosquito Control District of St. Johns County
St. Johns	Independent	Active	Municipal Service District of Ponte Vedra Beach
St. Johns	Dependent	Active	Ponte Vedra Zoning and Adjustment Board
St. Johns	Independent	Active	St. Augustine Port, Waterway and Beach District
St. Johns	Independent	Active	St. Augustine-St. Johns County Airport Authority
St. Johns	Dependent	Active	Street Lighting District #1-Vilano
St. Lucie	Independent	Active	Children's Services Council of St. Lucie County
St. Lucie	Dependent	Active	St. Lucie County Erosion District
St. Lucie	Independent	Active	St. Lucie County Fire District
St. Lucie	Dependent	Active	St. Lucie County Mosquito Control District
Taylor	Independent	Active	Taylor County Development Authority
Union	Dependent	Active	Union County Special Library District

*Review of Special Districts*

Volusia	Dependent	Active	Daytona Beach Downtown Development Authority
Volusia	Dependent	Active	East Volusia Transportation District
Volusia	Independent	Active	Halifax Hospital Medical Center
Volusia	Dependent	Active	Ponce De Leon Inlet and Port District
Volusia	Independent	Active	Southeast Volusia Hospital District (Bert Fish Medical Center)
Volusia	Dependent	Active	Volusia County Unified Fire District
Volusia	Independent	Active	West Volusia Hospital Authority
Walton	Independent	Active	South Walton County Mosquito Control District
Walton	Independent	Active	South Walton Fire Control District

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**204 Districts**

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Florida Department of Community Affairs

## Appendix C

### Totals of Districts by Assessment as Revenue Source

Summary Report (677 DISTRICTS SORTED BY COUNTY NAME) as of 12/06/2007

Dependent and Independent                      All Established Dates  
 All Bond Authority                                Active  
 All Counties  
 All Functions  
 Revenue Sources: Assessments  
 All Boards  
 All Methods

County	Status	Type	District
Alachua	Independent	Active	Parker Road Community Development District
Bay	Dependent	Active	Bay County Law Library
Bay	Independent	Active	Lake Powell Residential Golf Community Development District
Bay	Independent	Active	Pier Park Community Development District
Bay	Independent	Active	Towne of Seahaven Community Development District
Bradford	Dependent	Active	Bradford County Health Facilities Authority
Brevard	Independent	Active	Barefoot Bay Recreation District
Brevard	Independent	Active	Baytree Community Development District
Brevard	Independent	Active	Chaparral Community Development District
Brevard	Independent	Active	Heritage Isle at Viera Community Development District
Brevard	Independent	Active	Mayfair Community Development District (Brevard Co.)
Brevard	Independent	Active	Montecito Community Development District
Brevard	Independent	Active	Palm Vista Preserve East Community Development District
Brevard	Independent	Active	Port Malabar Holiday Park, Mobile Home Park Recreation District
Brevard	Independent	Active	Viera East Community Development District
Brevard	Independent	Active	Walkabout Community Development District
Brevard	Independent	Active	Willow Creek Community Development District
Broward	Independent	Active	Belmont Lakes Community Development District
Broward	Dependent	Active	Bonaventure Development District
Broward	Independent	Active	Coral Bay Community Development District

*Review of Special Districts*

Broward	Independent	Active	Coral Springs Improvement District
Broward	Independent	Active	Cypress Club Recreation District
Broward	Independent	Active	Cypress Cove Community Development District
Broward	Independent	Active	Griffin Lakes Community Development District
Broward	Independent	Active	Harbour Lake Estates Community Development District
Broward	Independent	Active	Huntington Community Development District
Broward	Dependent	Active	Indian Trace Development District
Broward	Dependent	Active	Lauderdale Isles Water Management District
Broward	Independent	Active	Maple Ridge Community Development District
Broward	Independent	Active	Meadow Pines Community Development District
Broward	Independent	Active	Monterra Community Development District
Broward	Dependent	Active	North Lauderdale Water Control District
Broward	Independent	Active	North Springs Improvement District
Broward	Independent	Active	Oakridge Community Development District
Broward	Independent	Active	Old Plantation Water Control District
Broward	Independent	Active	Orchid Grove Community Development District
Broward	Independent	Active	Pine Tree Water Control District (Broward Co.)
Broward	Independent	Active	Plantation Acres Improvement District
Broward	Independent	Active	South Broward Drainage District
Broward	Dependent	Active	Sunrise Lakes Phase I Special Recreational District
Broward	Independent	Active	Sunrise Lakes Phase IV Recreation District
Broward	Independent	Active	Sunshine Water Control District
Broward	Independent	Active	Turtle Run Community Development District
Broward	Dependent	Active	Twin Lakes Water Control District
Broward	Independent	Active	Village at Gulfstream Park Community Development District, The
Broward	Independent	Active	Vizcaya Community Development District
Broward	Independent	Active	Walnut Creek Community Development District
Broward	Independent	Active	West Lake Community Development District
Charlotte	Independent	Active	Babcock Ranch Community Independent Special District
Charlotte	Independent	Active	Bermont Drainage District
Charlotte	Dependent	Active	Burnt Store Isles Canal Maintenance Assessment District
Charlotte	Independent	Active	Central Charlotte Drainage District
Charlotte	Independent	Active	East Charlotte Drainage District
Charlotte	Independent	Active	Heritage Lake Park Community Development District

*Review of Special Districts*

Charlotte	Independent	Active	Heritage Oak Park Community Development District
Charlotte	Dependent	Active	Punta Gorda Isles Canal Maintenance Assessment District
Charlotte	Independent	Active	Riverwood Community Development District
Charlotte	Independent	Active	Tern Bay Community Development District
Charlotte	Independent	Active	Waterford Estates Community Development District
Charlotte	Independent	Active	West Charlotte Harbor Community Development District
Citrus	Independent	Active	Allen Plantation Community Development District
Citrus	Independent	Active	Wyld Palms Community Development District
Clay	Independent	Active	Crossings At Fleming Island Community Development District, The
Clay	Independent	Active	Double Branch Community Development District
Clay	Independent	Active	Fleming Island Plantation Community Development District
Clay	Independent	Active	Magnolia West Community Development District
Clay	Independent	Active	Middle Village Community Development District
Clay	Independent	Active	Pine Ridge Plantation Community Development District
Clay	Independent	Active	Ridgewood Trails Community Development District
Clay	Independent	Active	Rolling Hills Community Development District
Clay	Independent	Active	South Village Community Development District
Clay	Independent	Active	Two Creeks Community Development District
Clay	Independent	Active	Willford Place Community Development District
Collier	Independent	Active	Artesia Naples Community Development District
Collier	Independent	Active	Cedar Hammock Community Development District
Collier	Independent	Active	Copper Cove Community Development District
Collier	Independent	Active	Fiddler's Creek Community Development District
Collier	Independent	Active	Fiddler's Creek Community Development District #2
Collier	Independent	Active	Flow Way Community Development District
Collier	Independent	Active	Heritage Bay Community Development District
Collier	Independent	Active	Heritage Greens Community Development District
Collier	Independent	Active	Immokalee Water and Sewer District
Collier	Independent	Active	Key Marco Community Development District
Collier	Independent	Active	Lely Community Development District
Collier	Independent	Active	Mediterra South Community Development District
Collier	Independent	Active	Naples Heritage Community Development District
Collier	Independent	Active	Parklands Collier Community Development District
Collier	Independent	Active	Pelican Marsh Community Development District

*Review of Special Districts*

Collier	Independent	Active	Pine Air Lakes Community Development District
Collier	Independent	Active	Port of The Islands Community Improvement District
Collier	Independent	Active	Quarry Community Development District
Collier	Independent	Active	Tuscany Reserve Community Development District
Collier	Independent	Active	Verona Walk Community Development District
Collier	Independent	Active	Wentworth Estates Community Development District
Desoto	Independent	Active	Joshua Water Control District
Desoto	Independent	Active	Stoneybrook Oaks Community Development District
Duval	Independent	Active	Avenues Walk Community Development District
Duval	Independent	Active	Bainebridge Community Development District
Duval	Independent	Active	Bartram Park Community Development District
Duval	Independent	Active	Bartram Springs Community Development District
Duval	Independent	Active	Beach Community Development District
Duval	Independent	Active	Cedar Pointe Community Development District
Duval	Independent	Active	OTC Community Development District
Duval	Independent	Active	Principal One Community Development District
Duval	Independent	Active	Split Pine Community Development District
Duval	Independent	Active	Thomas Creek Community Development District
Duval	Independent	Active	Timucuan South Community Development District
Duval	Independent	Active	Tison's Landing Community Development District
Duval	Independent	Active	Trails Community Development District
Duval	Independent	Active	Villages of Westport Community Development District
Duval	Independent	Active	Wynnfield Lakes Community Development District
Escambia	Independent	Active	Pensacola-Escambia Promotion and Development Commission
Flagler	Independent	Active	Deer Run Community Development District
Flagler	Independent	Active	Dunes Community Development District
Flagler	Independent	Active	Gardens at Hammock Beach Community Development District
Flagler	Independent	Active	Grand Haven Community Development District
Flagler	Independent	Active	Palm Coast Park Community Development District
Flagler	Independent	Active	Tomoka Community Development District
Flagler	Independent	Active	Town Center at Palm Coast Community Development District
Franklin	Dependent	Active	Carrabelle Hospital Tax District
Franklin	Independent	Active	George E. Weems Memorial Hospital
Glades	Independent	Active	Moore Haven Mosquito Control District

*Review of Special Districts*

Hendry	Independent	Active	Bolles Drainage District
Hendry	Independent	Active	Central County Water Control District
Hendry	Independent	Active	Clewiston Drainage District
Hendry	Independent	Active	Collins Slough Water Control District
Hendry	Dependent	Active	Cooperative Producers Water Control District
Hendry	Independent	Active	Devils Garden Water Control District
Hendry	Dependent	Active	East Hendry County Drainage District
Hendry	Independent	Active	Gerber Groves Water Control District
Hendry	Independent	Active	Hendry-Hilliard Water Control District
Hendry	Independent	Active	Hendry-La Belle Recreation Board
Hernando	Independent	Active	Southern Hills Plantation I Community Development District
Hernando	Independent	Active	Southern Hills Plantation II Community Development District
Hernando	Independent	Active	Southern Hills Plantation III Community Development District
Hernando	Independent	Active	Spring Ridge Community Development District
Hernando	Independent	Active	Sterling Hill Community Development District
Highlands	Dependent	Active	Istokpoga Marsh Watershed Improvement District
Highlands	Independent	Active	Ridge Water Control District
Highlands	Independent	Active	Spring Lake Improvement District
Highlands	Independent	Active	Sun'n Lake of Sebring Improvement District
Hillsborough	Independent	Active	Arbor Greene Community Development District
Hillsborough	Independent	Active	Avelar Creek Community Development District
Hillsborough	Independent	Active	Bahia Lakes Community Development District
Hillsborough	Independent	Active	Belmont Community Development District
Hillsborough	Dependent	Active	Carrollwood South Service District
Hillsborough	Independent	Active	Channing Park Community Development District
Hillsborough	Independent	Active	Cheval West Community Development District
Hillsborough	Independent	Active	Citrus Park Community Development District
Hillsborough	Independent	Active	Cordoba Ranch Community Development District
Hillsborough	Independent	Active	Cory Lakes Community Development District
Hillsborough	Independent	Active	Covington Park Community Development District
Hillsborough	Independent	Active	Cypress Creek of Hillsborough County Community Development District
Hillsborough	Independent	Active	Diamond Hill Community Development District
Hillsborough	Independent	Active	Eagle's Crest Community Development District
Hillsborough	Independent	Active	Easton Park Community Development District
Hillsborough	Independent	Active	Fishhawk Community Development District

Hillsborough	Independent	Active	Fishhawk Community Development District II
Hillsborough	Independent	Active	Forest Brooke Community Development District
Hillsborough	Independent	Active	Grand Hampton Community Development District
Hillsborough	Independent	Active	Hammocks Community Development District
Hillsborough	Independent	Active	Harbor Bay Community Development District
Hillsborough	Independent	Active	Harbour Isles Community Development District
Hillsborough	Independent	Active	Hawk's Point Community Development District
Hillsborough	Independent	Active	Heights Community Development District, The
Hillsborough	Independent	Active	Heritage Harbor Community Development District
Hillsborough	Independent	Active	Heritage Isles Community Development District
Hillsborough	Independent	Active	Highlands Community Development District
Hillsborough	Independent	Active	Independence Park Community Development District
Hillsborough	Independent	Active	K-Bar Ranch Community Development District
Hillsborough	Independent	Active	Lake St. Charles Community Development District
Hillsborough	Independent	Active	Live Oak No. 1 Community Development District
Hillsborough	Independent	Active	Live Oak No. 2 Community Development District
Hillsborough	Independent	Active	Magnolia Park Community Development District
Hillsborough	Independent	Active	Mira Lago West Community Development District
Hillsborough	Independent	Active	Mirabella Community Development District
Hillsborough	Independent	Active	New Port - Tampa Bay Community Development District
Hillsborough	Independent	Active	North Park Isles Community Development District
Hillsborough	Dependent	Active	North Pointe Special Tax District
Hillsborough	Independent	Active	Palm Bay Community Development District
Hillsborough	Independent	Active	Palm River Community Development District
Hillsborough	Independent	Active	Panther Trace Community Development District
Hillsborough	Independent	Active	Panther Trace II Community Development District
Hillsborough	Independent	Active	Panther Trails Community Development District
Hillsborough	Independent	Active	Park Place Community Development District
Hillsborough	Independent	Active	Parkway Center Community Development District
Hillsborough	Independent	Active	River Bend Community Development District
Hillsborough	Independent	Active	Rivercrest Community Development District
Hillsborough	Independent	Active	South Bay Community Development District (Hillsborough Co.)
Hillsborough	Independent	Active	South Fork Community Development District
Hillsborough	Independent	Active	South Fork East Community Development District
Hillsborough	Independent	Active	Spring Lake Community Development District
Hillsborough	Independent	Active	Stone Crest Community Development District

*Review of Special Districts*

Hillsborough	Independent	Active	StoneLake Ranch Community Development District
Hillsborough	Independent	Active	Stonebrier Community Development District
Hillsborough	Independent	Active	Tampa Palms Open Space and Transportation CDD
Hillsborough	Independent	Active	Tampa Port Authority
Hillsborough	Independent	Active	Triple Creek Community Development District
Hillsborough	Independent	Active	Twelve Oaks Special District
Hillsborough	Independent	Active	Villages of Bloomingdale Community Development District
Hillsborough	Independent	Active	Waterchase Community Development District
Hillsborough	Independent	Active	Waterleaf Community Development District (Hillsborough Co.)
Hillsborough	Independent	Active	Waterset North Community Development District
Hillsborough	Independent	Active	Westchase Community Development District
Hillsborough	Independent	Active	Westchase East Community Development District
Hillsborough	Independent	Active	Westlake Village Community Development District
Indian River	Independent	Active	Delta Farms Water Control District
Indian River	Independent	Active	Fellsmere Water Control District
Indian River	Independent	Active	Indian River Farms Water Control District
Indian River	Independent	Active	Sebastian River Improvement District
Indian River	Dependent	Active	Solid Waste Disposal District
Indian River	Independent	Active	St. Johns Improvement District
Indian River	Independent	Active	Vero Lakes Water Control District
Lake	Independent	Active	Arlington Ridge Community Development District
Lake	Independent	Active	Bella Fonte Community Development District
Lake	Independent	Active	Cascades At Groveland Community Development District
Lake	Independent	Active	Central Lake Community Development District
Lake	Independent	Active	Country Club of Mount Dora Community Development District
Lake	Independent	Active	Country Greens Community Development District
Lake	Independent	Active	Deer Island Community Development District
Lake	Independent	Active	Estates at Cherry Lake Community Development District
Lake	Independent	Active	Founders Ridge Community Development District
Lake	Independent	Active	Greater Lakes / Sawgrass Bay Community Development District
Lake	Independent	Active	Pine Island Community Development District
Lee	Independent	Active	Alexen Community Development District
Lee	Independent	Active	Arborwood Community Development District

*Review of Special Districts*

Lee	Independent	Active	Bay Creek Community Development District
Lee	Independent	Active	Bayside Improvement Community Development District
Lee	Independent	Active	Bella Vida Community Development District
Lee	Independent	Active	Bonita Village Community Development District
Lee	Independent	Active	Brooks of Bonita Springs Community Development District
Lee	Independent	Active	Brooks of Bonita Springs II Community Development District
Lee	Independent	Active	CFM Community Development District
Lee	Independent	Active	Catalina At Winkler Preserve Community Development District
Lee	Independent	Active	Colonial Country Club Community Development District
Lee	Independent	Active	Copper Oaks Community Development District
Lee	Independent	Active	Copperhead Community Development District
Lee	Independent	Active	County Line Drainage District
Lee	Independent	Active	Cypress Shadows Community Development District
Lee	Independent	Active	East Mulloch Water Control District
Lee	Independent	Active	Entrada Community Development District (Lee County)
Lee	Independent	Active	Gateway Services Community Development District
Lee	Independent	Active	Habitat Community Development District
Lee	Independent	Active	Heritage Palms Community Development District
Lee	Independent	Active	Herons Glen Recreation District
Lee	Independent	Active	Laguna Estates Community Development District
Lee	Independent	Active	Laguna Lakes Community Development District
Lee	Independent	Active	Lucaya Community Development District
Lee	Independent	Active	Mainstreet Community Development District (Lee Co.)
Lee	Independent	Active	Mediterra North Community Development District
Lee	Independent	Active	Merrick Park Community Development District
Lee	Independent	Active	Mirada Community Development District
Lee	Independent	Active	Miromar Lakes Community Development District
Lee	Independent	Active	Moody River Estates Community Development District
Lee	Independent	Active	Palermo Community Development District
Lee	Independent	Active	Parklands Lee Community Development District
Lee	Independent	Active	Parklands West Community Development District
Lee	Independent	Active	Paseo Community Development District

*Review of Special Districts*

Lee	Independent	Active	Portico Community Development District
Lee	Independent	Active	Portofino Cove Community Development District
Lee	Independent	Active	Portofino Vineyards Community Development District
Lee	Independent	Active	Renaissance Community Development District
Lee	Independent	Active	River Hall Community Development District
Lee	Independent	Active	River Ridge Community Development District
Lee	Independent	Active	Sail Harbour Community Development District
Lee	Independent	Active	San Carlos Estates Drainage District
Lee	Independent	Active	Stoneybrook Community Development District
Lee	Independent	Active	Treeline Preserve Community Development District
Lee	Independent	Active	University Square Community Development District
Lee	Independent	Active	Vasari Community Development District
Lee	Independent	Active	Verandah East Community Development District
Lee	Independent	Active	Verona Community Development District
Lee	Independent	Active	Villagewalk of Bonita Springs Community Development District
Lee	Independent	Active	Waterford Landing Community Development District
Leon	Independent	Active	Capital Region Community Development District
Leon	Independent	Active	Dove Pond Community Development District
Leon	Independent	Active	Fallschase Community Development District
Leon	Independent	Active	Piney-Z Community Development District
Manatee	Independent	Active	Artisan Lakes Community Development District
Manatee	Independent	Active	Bayshore Gardens Park and Recreation District
Manatee	Independent	Active	Buckeye Park Community Development District
Manatee	Independent	Active	Copperstone Community Development District
Manatee	Independent	Active	CrossCreek Community Development District
Manatee	Independent	Active	Eagle Pointe Community Development District
Manatee	Independent	Active	Forest Creek Community Development District
Manatee	Independent	Active	Greyhawk Landing Community Development District
Manatee	Independent	Active	Harbourage at Braden River Community Development District
Manatee	Independent	Active	Harrison Ranch Community Development District
Manatee	Independent	Active	Heritage Harbour Market Place Community Development District
Manatee	Independent	Active	Heritage Harbour North Community Development District

*Review of Special Districts*

Manatee	Independent	Active	Heritage Harbour South Community Development District
Manatee	Independent	Active	Lakewood Ranch Community Development District 1
Manatee	Independent	Active	Lakewood Ranch Community Development District 2
Manatee	Independent	Active	Lakewood Ranch Community Development District 3
Manatee	Independent	Active	Lakewood Ranch Community Development District 4
Manatee	Independent	Active	Lakewood Ranch Community Development District 5
Manatee	Independent	Active	Lakewood Ranch Community Development District 6
Manatee	Independent	Active	Legends Bay Community Development District
Manatee	Independent	Active	Lexington Community Development District
Manatee	Independent	Active	Mandarin Grove Community Development District
Manatee	Dependent	Active	Myakka Fire Control District
Manatee	Independent	Active	North River Fire District
Manatee	Independent	Active	Palma Sola Trace Community Development District
Manatee	Independent	Active	River's Song Community Development District
Manatee	Independent	Active	Sanctuary Cove Community Development District
Manatee	Independent	Active	Silverleaf Community Development District
Manatee	Independent	Active	Southbay Community Development District (Manatee County)
Manatee	Independent	Active	Southern Manatee Fire and Rescue District
Manatee	Independent	Active	Tara Community Development District
Manatee	Independent	Active	Tidewater Preserve Community Development District
Manatee	Independent	Active	Tradition Community Development District
Manatee	Independent	Active	Trailer Estates Park and Recreation District
Manatee	Independent	Active	University Place Community Development District
Manatee	Independent	Active	Villages of Avignon Community Development District
Manatee	Independent	Active	Villages of Glen Creek Community Development District
Manatee	Independent	Active	Waterlefe Community Development District (Manatee Co.)
Manatee	Independent	Active	Waters Edge Community Development District (Manatee Co.)

*Review of Special Districts*

Manatee	Independent	Active	West Manatee Fire and Rescue District
Manatee	Independent	Active	Woodbrook Community Development District
Manatee	Independent	Active	Woodland Hammock Community Development District
Marion	Independent	Active	Bay Laurel Center Community Development District
Marion	Independent	Active	Candler Hills East Community Development District
Marion	Independent	Active	Indigo East Community Development District
Marion	Independent	Active	Village Community Development District #4
Martin	Independent	Active	Hobe-Saint Lucie Conservancy District
Martin	Independent	Active	Troup-Indiantown Water Control District
Miami-Dade	Independent	Active	Baywinds Community Development District
Miami-Dade	Independent	Active	Beacon Lakes Community Development District
Miami-Dade	Independent	Active	Beacon Tradeport Community Development District
Miami-Dade	Independent	Active	Bluewaters Community Development District
Miami-Dade	Independent	Active	Caribe Palm Community Development District
Miami-Dade	Independent	Active	Century Gardens Community Development District
Miami-Dade	Independent	Active	Century Gardens Village Community Development District
Miami-Dade	Independent	Active	Century Gardens at Tamiami Community Development District
Miami-Dade	Independent	Active	Century Parc Community Development District
Miami-Dade	Independent	Active	Coconut Cay Community Development District
Miami-Dade	Independent	Active	Coral Keys Homes Community Development District
Miami-Dade	Independent	Active	Coral Town Park Community Development District
Miami-Dade	Independent	Active	Coronado Community Development District
Miami-Dade	Independent	Active	Crestview II Community Development District
Miami-Dade	Independent	Active	Cutler Cay Community Development District
Miami-Dade	Independent	Active	East Homestead Community Development District
Miami-Dade	Independent	Active	Enclave at Black Point Marina Community Development District
Miami-Dade	Independent	Active	Fontainbleau Lakes Community Development District
Miami-Dade	Independent	Active	Grand Bay at Doral Community Development District
Miami-Dade	Independent	Active	Homestead 50 Community Development District
Miami-Dade	Independent	Active	Islands at Doral (NE) Community Development District
Miami-Dade	Independent	Active	Islands at Doral (SW) Community Development District

*Review of Special Districts*

Miami-Dade	Independent	Active	Islands at Doral III Community Development District
Miami-Dade	Independent	Active	Islands at Doral Townhomes Community Development District
Miami-Dade	Independent	Active	Kendall Breeze Community Development District
Miami-Dade	Independent	Active	Kendall Breeze West Community Development District
Miami-Dade	Independent	Active	Keys Cove Community Development District
Miami-Dade	Independent	Active	Keys Cove II Community Development District
Miami-Dade	Independent	Active	Keys Edge Community Development District
Miami-Dade	Independent	Active	Lake Frances Community Development District
Miami-Dade	Independent	Active	Lakes by the Bay South Community Development District
Miami-Dade	Independent	Active	Landmark at Doral Community Development District
Miami-Dade	Independent	Active	Majorca Isles Community Development District
Miami-Dade	Independent	Active	Midtown Miami Community Development District
Miami-Dade	Independent	Active	North Dade Community Development District
Miami-Dade	Independent	Active	Palm Glades Community Development District
Miami-Dade	Independent	Active	Pan American West Community Development District
Miami-Dade	Independent	Active	Pentathlon Community Development District
Miami-Dade	Independent	Active	Riverside Park Community Development District
Miami-Dade	Independent	Active	Sausalito Bay Community Development District
Miami-Dade	Independent	Active	Silver Palms Community Development District
Miami-Dade	Independent	Active	South Dade Venture Community Development District
Miami-Dade	Independent	Active	South Kendall Community Development District
Miami-Dade	Independent	Active	Spicewood Community Development District
Miami-Dade	Independent	Active	Stonegate Community Development District
Miami-Dade	Independent	Active	Summerville Community Development District
Miami-Dade	Independent	Active	Trails at Monterey Community Development District
Miami-Dade	Independent	Active	Tree Island Estates Community Development District
Miami-Dade	Independent	Active	Valencia Acres Community Development District
Miami-Dade	Independent	Active	Venetian Isles Community Development District
Miami-Dade	Independent	Active	Villa Portofino East Community Development District
Miami-Dade	Independent	Active	Villa Portofino West Community Development District
Miami-Dade	Independent	Active	Vizcaya in Kendall Community Development

			District
Monroe	Independent	Active	Key Largo Wastewater Treatment District
Multi	Independent	Active	Aucilla Area Solid Waste Administration
Multi	Independent	Active	Barron Water Control District
Multi	Independent	Active	Cow Slough Water Control District
Multi	Independent	Active	Dead Lakes Water Management District
Multi	Independent	Active	Disston Island Conservancy District
Multi	Independent	Active	East County Water Control District
Multi	Independent	Active	Englewood Area Fire Control District
Multi	Independent	Active	Everglades Agricultural Area Environmental Protection District
Multi	Independent	Active	Flaghole Drainage District
Multi	Independent	Active	Hastings Drainage District
Multi	Independent	Active	Lakewood Ranch Stewardship District
Multi	Independent	Active	Pal-Mar Water Control District
Multi	Independent	Active	Ritta Drainage District
Multi	Independent	Active	South Florida Conservancy District
Multi	Independent	Active	Sugarland Drainage District
Multi	Independent	Active	Sunny Isles Reclamation and Water Control Special District
Multi	Independent	Active	Tampa Bay Commuter Transit Authority
Multi	Independent	Active	Telegraph Cypress Water Management District
Multi	Independent	Active	Withlacoochee Regional Water Supply Authority
Nassau	Independent	Active	Amelia Concourse Community Development District
Nassau	Independent	Active	Amelia National Community Development District
Nassau	Independent	Active	Amelia Walk Community Development District
Nassau	Independent	Active	Chandler's Meadow Community Development District
Nassau	Independent	Active	Heron Isles Community Development District
Nassau	Independent	Active	River Glen Community Development District
Okaloosa	Independent	Active	Almarante Fire District
Okaloosa	Independent	Active	Baker Fire District
Okaloosa	Independent	Active	Blackman Fire District
Okaloosa	Independent	Active	Dorcas Fire District
Okaloosa	Independent	Active	Harmony Village Community Development District
Okaloosa	Independent	Active	Heritage Plantation Community Development District
Okaloosa	Independent	Active	Holt Fire District
Okaloosa	Independent	Active	RiverPark Community Development District

*Review of Special Districts*

Orange	Independent	Active	Boggy Creek Improvement District
Orange	Independent	Active	Bonnet Creek Resort Community Development District
Orange	Independent	Active	East Park Community Development District
Orange	Independent	Active	Falcon Trace Community Development District
Orange	Independent	Active	Gardens at Millenia Community Development District
Orange	Independent	Active	GreeneWay Improvement District
Orange	Independent	Active	Hickory Hammock Community Development District
Orange	Independent	Active	Mills Park Community Development District
Orange	Independent	Active	Myrtle Creek Improvement District
Orange	Independent	Active	Narcoossee Community Development District
Orange	Independent	Active	Palazzo Del Lago Community Development District
Orange	Independent	Active	Randal Park Community Development District
Orange	Independent	Active	Ranger Drainage District
Orange	Independent	Active	Stoneybrook West Community Development District
Orange	Independent	Active	Urban Orlando Community Development District
Orange	Independent	Active	Valencia Water Control District
Orange	Independent	Active	Vista Lakes Community Development District
Orange	Independent	Active	Winter Garden Village at Fowler Groves Community Development District
Osceola	Independent	Active	Anthem Park Community Development District
Osceola	Independent	Active	Brighton Lakes Community Development District
Osceola	Independent	Active	Celebration Community Development District
Osceola	Independent	Active	ChampionsGate Community Development District
Osceola	Independent	Active	Concorde Estates Community Development District
Osceola	Independent	Active	Enterprise Community Development District
Osceola	Independent	Active	Gramercy Farms Community Development District
Osceola	Independent	Active	Harmony Community Development District
Osceola	Independent	Active	Overoaks Community Development District
Osceola	Independent	Active	Portofino Vista Community Development District
Osceola	Independent	Active	Remington Community Development District
Osceola	Independent	Active	Reunion East Community Development District
Osceola	Independent	Active	Reunion West Community Development District
Osceola	Independent	Active	Shingle Creek Community Development District
Osceola	Independent	Active	Stevens Plantation Community Development District
Osceola	Independent	Active	Stoneybrook South Community Development District

*Review of Special Districts*

Osceola	Independent	Active	Tapestry Community Development District
Osceola	Independent	Active	VillaSol Community Development District
Osceola	Independent	Active	Westside Community Development District
Osceola	Independent	Active	Xentury City Community Development District
Palm Beach	Dependent	Active	Acme Improvement District
Palm Beach	Independent	Active	Beeline Community Development District
Palm Beach	Independent	Active	Boynton Village Community Development District
Palm Beach	Independent	Active	Briger Community Development District
Palm Beach	Independent	Active	CityPlace Community Development District
Palm Beach	Independent	Active	Cypress Grove Community Development District
Palm Beach	Independent	Active	Cypress Lakes Community Development District
Palm Beach	Independent	Active	East Beach Water Control District
Palm Beach	Independent	Active	East Shore Water Control District
Palm Beach	Independent	Active	Gladeview Water Control District
Palm Beach	Independent	Active	Hamal Community Development District
Palm Beach	Independent	Active	High Ridge/Quantum Community Development District
Palm Beach	Independent	Active	Highland Glades Water Control District
Palm Beach	Independent	Active	Hypoluxo/Haverhill Community Development District
Palm Beach	Independent	Active	Indian Trail Improvement District
Palm Beach	Independent	Active	Journey's End Community Development District
Palm Beach	Independent	Active	Lake Worth Drainage District
Palm Beach	Independent	Active	Loxahatchee Groves Water Control District
Palm Beach	Independent	Active	Marsh Harbour Community Development District
Palm Beach	Independent	Active	Mediterranea Community Development District
Palm Beach	Independent	Active	Monterey / Congress Community Development District
Palm Beach	Independent	Active	North Palm Beach Heights Water Control District
Palm Beach	Independent	Active	Northern Palm Beach County Improvement District
Palm Beach	Independent	Active	Old Palm Community Development District
Palm Beach	Independent	Active	Pahokee Water Control District
Palm Beach	Dependent	Active	Palm Beach Municipal Services Special District
Palm Beach	Independent	Active	Palm Beach Plantation Community Development District
Palm Beach	Independent	Active	Pelican Lake Water Control District
Palm Beach	Independent	Active	Pine Tree Water Control District (Palm Beach Co.)
Palm Beach	Independent	Active	Quantum Community Development District
Palm Beach	Dependent	Active	Quantum Park Overlay Dependent District

*Review of Special Districts*

Palm Beach	Independent	Active	RC Jupiter Community Development District
Palm Beach	Independent	Active	Renaissance Commons Community Development District
Palm Beach	Independent	Active	Shawano Water Control District
Palm Beach	Dependent	Active	Solid Waste Authority of Palm Beach County
Palm Beach	Independent	Active	Sonoma Bay Community Development District
Palm Beach	Independent	Active	South Indian River Water Control District
Palm Beach	Independent	Active	South Shore Drainage District
Palm Beach	Independent	Active	Terracina Community Development District
Palm Beach	Independent	Active	Thousand Oaks Community Development District
Palm Beach	Independent	Active	Vista Community Development District
Palm Beach	Independent	Active	Winston Trails Community Development District (East)
Palm Beach	Independent	Active	Wyndam Park Community Development District
Pasco	Independent	Active	Ballantrae Community Development District
Pasco	Independent	Active	Bella Verde East Community Development District
Pasco	Independent	Active	Bella Verde Golf Community Development District
Pasco	Independent	Active	Bella Verde Lake Community Development District
Pasco	Independent	Active	Bridgewater of Wesley Chapel Community Development District
Pasco	Independent	Active	Chapel Creek Community Development District
Pasco	Independent	Active	Concord Station Community Development District
Pasco	Independent	Active	Connerton West Community Development District
Pasco	Independent	Active	Dupree Lakes Community Development District
Pasco	Independent	Active	Groves Community Development District, The
Pasco	Independent	Active	Heritage Pines Community Development District
Pasco	Independent	Active	Heritage Springs Community Development District
Pasco	Independent	Active	Highland Lakes Community Development District
Pasco	Independent	Active	Highlands Road and Bridge District
Pasco	Independent	Active	Lake Bernadette Community Development District
Pasco	Independent	Active	Lake Padgett Estates Independent Special District
Pasco	Independent	Active	Lakeshore Ranch Community Development District
Pasco	Independent	Active	Lakeside Community Development District
Pasco	Independent	Active	Lexington Oaks Community Development District
Pasco	Independent	Active	Longleaf Community Development District
Pasco	Independent	Active	Meadow Pointe Community Development District
Pasco	Independent	Active	Meadow Pointe II Community Development District
Pasco	Independent	Active	Meadow Pointe III Community Development District
Pasco	Independent	Active	Meadow Pointe IV Community Development

			District
Pasco	Independent	Active	Meadow Woods Community Development District
Pasco	Independent	Active	New River Community Development District
Pasco	Independent	Active	Northwood Community Development District
Pasco	Independent	Active	Oak Creek Community Development District
Pasco	Independent	Active	Oakstead Community Development District
Pasco	Independent	Active	Pasco Heights Road and Bridge District
Pasco	Independent	Active	Preserve at Wilderness Lake Community Development District, The
Pasco	Independent	Active	Riverwood Estates Community Development District
Pasco	Independent	Active	Seven Oaks Community Development District
Pasco	Independent	Active	Seven Oaks Community Development District II
Pasco	Independent	Active	Summit View Community Development District
Pasco	Independent	Active	Suncoast Community Development District
Pasco	Independent	Active	Talavera Community Development District
Pasco	Independent	Active	Valley Oaks Community Development District
Pasco	Independent	Active	Verandahs Community Development District, The
Pasco	Independent	Active	Watergrass Community Development District
Pasco	Independent	Active	Waters Edge Community Development District (Pasco Co.)
Pasco	Independent	Active	Zephyr Ridge Community Development District
Pinellas	Dependent	Active	City of St. Petersburg Health Facilities Authority
Pinellas	Independent	Active	Clearwater Cay Community Development District
Pinellas	Dependent	Active	Crescent Lake Dependent Special District
Pinellas	Independent	Active	Eastlake Oaks Community Development District
Pinellas	Independent	Active	Entrada Community Development District (Pinellas County)
Pinellas	Dependent	Active	Old Northeast Dependent Special District
Pinellas	Independent	Active	Pinellas Suncoast Fire and Rescue District
Pinellas	Dependent	Active	Round Lake Dependent Special District
Polk	Independent	Active	Alafia Preserve Community Development District
Polk	Independent	Active	Belmont Ranch Community Development District
Polk	Independent	Active	Bridgewater Community Development District
Polk	Independent	Active	City Center Community Development District
Polk	Independent	Active	Donaldson Knoll Community Development District
Polk	Independent	Active	Eagle Ridge Community Development District
Polk	Independent	Active	Fox Branch Ranch Community Development District
Polk	Independent	Active	Golden Lakes Community Development District
Polk	Independent	Active	Haines City Drainage District

*Review of Special Districts*

Polk	Independent	Active	Hallam Preserve Community Development District
Polk	Independent	Active	Hawthorne Mill Community Development District
Polk	Independent	Active	Highland Meadows Community Development District
Polk	Independent	Active	Lake Ashton Community Development District
Polk	Independent	Active	Lake Ashton II Community Development District
Polk	Independent	Active	Lakeside Landings Community Development District
Polk	Independent	Active	Laurel Highlands Community Development District
Polk	Independent	Active	Mayfair Community Development District (Polk Co.)
Polk	Independent	Active	Oakmont Grove Community Development District
Polk	Independent	Active	Poinciana Community Development District
Polk	Independent	Active	Poinciana West Community Development District
Polk	Independent	Active	Saddle Creek Community Development District
Polk	Independent	Active	Villamar Community Development District
Polk	Independent	Active	West Lakeland Water Control District
Polk	Independent	Active	Westridge Community Development District
Polk	Independent	Active	Williams Community Development District Number Five
Polk	Independent	Active	Williams Community Development District Number Four
Polk	Independent	Active	Williams Community Development District Number One
Polk	Independent	Active	Williams Community Development District Number Seven
Polk	Independent	Active	Williams Community Development District Number Six
Polk	Independent	Active	Williams Community Development District Number Three
Polk	Independent	Active	Williams Community Development District Number Two
Putnam	Dependent	Active	Putnam County Solid Waste Disposal District
Santa Rosa	Independent	Active	Holley-Navarre Fire Protection District
Santa Rosa	Dependent	Active	Santa Rosa County Health Facilities Authority
Santa Rosa	Independent	Active	Shores of Santa Rosa Community Development District
Sarasota	Independent	Active	Bella Venetia Community Development District
Sarasota	Independent	Active	Bobcat Trail Community Development District
Sarasota	Dependent	Active	City of North Port Solid Waste District
Sarasota	Independent	Active	Holiday Park, Park and Recreation District

*Review of Special Districts*

Sarasota	Independent	Active	Lakeside Plantation Community Development District
Sarasota	Dependent	Active	North Port Fire Rescue District
Sarasota	Dependent	Active	North Port Road and Drainage District
Sarasota	Independent	Active	Sarasota County Public Hospital District
Sarasota	Independent	Active	Sarasota National Community Development District
Sarasota	Independent	Active	Stoneybrook at Venice Community Development District
Sarasota	Independent	Active	Tri-Par Estates Park and Recreation District
Sarasota	Independent	Active	Venetian Community Development District
Sarasota	Independent	Active	Woodlands Community Development District, The
Seminole	Independent	Active	Dovera Community Development District
Seminole	Dependent	Active	Twin Rivers-Afalaya Woods Special NID
St. Johns	Independent	Active	Aberdeen Community Development District
St. Johns	Independent	Active	Antigua at St. Augustine Community Development District
St. Johns	Independent	Active	Brandy Creek Community Development District
St. Johns	Independent	Active	Deerfield Preserve Community Development District
St. Johns	Independent	Active	Durbin Crossing Community Development District
St. Johns	Dependent	Active	Elkton Drainage District
St. Johns	Independent	Active	Glen St. Johns Community Development District
St. Johns	Independent	Active	Heritage Landing Community Development District
St. Johns	Independent	Active	Heritage Park Community Development District
St. Johns	Independent	Active	Isles of Bartram Park Community Development District
St. Johns	Independent	Active	Julington Creek Plantation Community Development District
St. Johns	Independent	Active	Lake Beluthahatchee Community Development District
St. Johns	Independent	Active	Madeira Community Development District
St. Johns	Independent	Active	Main Street Community Development District (St. Johns Co.)
St. Johns	Independent	Active	Marshall Creek Community Development District
St. Johns	Independent	Active	Moultrie Creek Community Development District
St. Johns	Independent	Active	Northridge Lakes Community Development District
St. Johns	Independent	Active	Rivers Edge Community Development District
St. Johns	Independent	Active	Sampson Creek Community Development District
St. Johns	Independent	Active	Sandy Creek Community Development District
St. Johns	Independent	Active	Six Mile Creek Community Development District

*Review of Special Districts*

St. Johns	Independent	Active	St. Johns Forest Community Development District
St. Johns	Independent	Active	Sweetwater Creek Community Development District
St. Johns	Independent	Active	Tolomato Community Development District
St. Johns	Independent	Active	Treaty Oaks Community Development District
St. Johns	Independent	Active	Turnbull Creek Community Development District
St. Johns	Independent	Active	World Commerce Community Development District
St. Lucie	Independent	Active	Capron Trail Community Development District
St. Lucie	Independent	Active	Celebration Pointe Community Development District
St. Lucie	Independent	Active	Copper Creek Community Development District
St. Lucie	Independent	Active	Creekside Community Development District
St. Lucie	Independent	Active	Fort Pierce Farms Water Control District
St. Lucie	Independent	Active	Lake Lucie Community Development District
St. Lucie	Independent	Active	North St. Lucie River Water Control District
St. Lucie	Dependent	Active	Port St. Lucie Street Lighting District #1
St. Lucie	Independent	Active	Portofino Isles Community Development District
St. Lucie	Independent	Active	Portofino Landings Community Development District
St. Lucie	Independent	Active	Portofino Shores Community Development District
St. Lucie	Independent	Active	Reserve Community Development District
St. Lucie	Independent	Active	Reserve Community Development District #2
St. Lucie	Independent	Active	River Place on the St. Lucie Community Development District
St. Lucie	Independent	Active	Southern Grove Community Development District No. 5
St. Lucie	Dependent	Active	St. Lucie County Water and Sewer District
St. Lucie	Independent	Active	St. Lucie West Services District
St. Lucie	Independent	Active	Sunnyland Farms Community Development District
St. Lucie	Independent	Active	Tesoro Community Development District
St. Lucie	Independent	Active	Tradition Community Development District No. 1
St. Lucie	Independent	Active	Tradition Community Development District No. 10
St. Lucie	Independent	Active	Tradition Community Development District No. 2
St. Lucie	Independent	Active	Tradition Community Development District No. 3
St. Lucie	Independent	Active	Tradition Community Development District No. 4
St. Lucie	Independent	Active	Tradition Community Development District No. 5
St. Lucie	Independent	Active	Tradition Community Development District No. 6
St. Lucie	Independent	Active	Tradition Community Development District No. 7
St. Lucie	Independent	Active	Tradition Community Development District No. 8
St. Lucie	Independent	Active	Tradition Community Development District No. 9
St. Lucie	Independent	Active	Verano #1 Community Development District

St. Lucie	Independent	Active	Verano #2 Community Development District
St. Lucie	Independent	Active	Verano #3 Community Development District
St. Lucie	Independent	Active	Verano #4 Community Development District
St. Lucie	Independent	Active	Verano #5 Community Development District
St. Lucie	Independent	Active	Verano Center Community Development District
St. Lucie	Independent	Active	Villa Vizcaya Community Development District
St. Lucie	Independent	Active	Waterstone Community Development District
St. Lucie	Independent	Active	Whispering Oaks Community Development District
Sumter	Independent	Active	Village Community Development District #1
Sumter	Independent	Active	Village Community Development District #10
Sumter	Independent	Active	Village Community Development District #2
Sumter	Independent	Active	Village Community Development District #3
Sumter	Independent	Active	Village Community Development District #5
Sumter	Independent	Active	Village Community Development District #6
Sumter	Independent	Active	Village Community Development District #7
Sumter	Independent	Active	Village Community Development District #8
Sumter	Independent	Active	Village Community Development District #9
Volusia	Independent	Active	Indigo Community Development District
Volusia	Independent	Active	Pioneer Community Development District
Walton	Independent	Active	Argyle Fire Control District
Walton	Independent	Active	Coastal Lake Community Development District
Walton	Independent	Active	Hammock Bay Community Development District
Walton	Independent	Active	Magnolia Bluff Community Development District
Walton	Independent	Active	Magnolia Creek Community Development District
Walton	Independent	Active	Naturewalk Community Development District
Walton	Independent	Active	Somerset Community Development District

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**677 Districts**

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Florida Department of Community Affairs

## Appendix D

### Totals of Districts by Fees as Revenue Source

Summary Report (157 DISTRICTS SORTED BY COUNTY NAME) as of 12/06/2007

Dependent and Independent All Established Dates  
 All Bond Authority Active  
 All Counties  
 All Functions  
 Revenue Sources: Fees  
 All Boards  
 All Methods

County	Status	Type	District
Alachua	Dependent	Active	Alachua County Housing Finance Authority
Alachua	Independent	Active	Gainesville-Alachua County Regional Airport Authority
Alachua	Dependent	Active	John A. H. Murphree Law Library
Bay	Independent	Active	Bay Medical Center
Bay	Dependent	Active	Panama City Housing Authority
Bay	Dependent	Active	Panama City Port Authority
Bay	Independent	Active	Panama City-Bay County Airport and Industrial District
Brevard	Dependent	Active	A. Max Brewer Memorial Law Library
Brevard	Dependent	Active	Barefoot Bay Water and Sewer District
Brevard	Independent	Active	Brevard Soil and Water Conservation District
Brevard	Independent	Active	Canaveral Port Authority
Brevard	Dependent	Active	Melbourne Airport Authority
Brevard	Dependent	Active	Melbourne-Tillman Water Control District
Brevard	Independent	Active	North Brevard County Hospital District (Parrish Medical Center)
Brevard	Dependent	Active	North Brevard County Public Library District
Brevard	Dependent	Active	Titusville-Cocoa Airport District
Broward	Independent	Active	Bay Colony Special Recreation District
Broward	Dependent	Active	Broward County Health Facilities Authority
Broward	Dependent	Active	Broward County Housing Finance Authority
Broward	Dependent	Active	Broward Economic Development Board
Broward	Dependent	Active	Broward Solid Waste Disposal District
Broward	Independent	Active	Performing Arts Center Authority

Charlotte	Independent	Active	Charlotte County Airport Authority
Citrus	Independent	Active	Citrus Information Cooperative
Clay	Dependent	Active	Housing Finance Authority of Clay County
Clay	Dependent	Active	Keystone Airpark Authority
Collier	Dependent	Active	City of Naples Airport Authority
Collier	Dependent	Active	Collier County Airport Authority
Collier	Dependent	Active	Collier County Educational Facilities Authority
Collier	Dependent	Active	Collier County Health Facilities Authority
Collier	Dependent	Active	Collier County Housing Finance Authority
Collier	Dependent	Active	Collier County Industrial Development Authority
Collier	Dependent	Active	Collier County Water-Sewer District
Columbia	Independent	Active	Columbia County Law Library
Dixie	Dependent	Active	Suwannee Water and Sewer District
Duval	Dependent	Active	Duval County Research and Development Authority
Duval	Dependent	Active	Jacksonville Aviation Authority
Duval	Independent	Active	Jacksonville Housing Authority
Duval	Dependent	Active	Jacksonville Port Authority
Escambia	Independent	Active	Emerald Coast Utilities Authority
Escambia	Dependent	Active	Escambia County Housing Finance Authority
Escambia	Independent	Active	Escambia County Law Library
Escambia	Dependent	Active	Escambia Health Facilities Authority
Franklin	Dependent	Active	Carrabelle Port and Airport Authority
Gadsden	Independent	Active	Quincy-Gadsden Airport Authority
Gilchrist	Independent	Active	Gilchrist County Housing Authority
Glades	Dependent	Active	City of Moore Haven Affordable Housing Finance Authority
Glades	Independent	Active	City-County Public Works Authority
Glades	Dependent	Active	Moore Haven Capital Projects Finance Authority
Gulf	Dependent	Active	Highland View Water and Sewer District
Gulf	Independent	Active	Port St. Joe Port Authority
Hardee	Dependent	Active	Wauchula Airport Authority
Hernando	Dependent	Active	Hernando County Law Library
Hernando	Dependent	Active	Hernando County Water and Sewer District
Highlands	Dependent	Active	Highlands County Health Facilities Authority
Highlands	Dependent	Active	Highlands County Industrial Development District
Highlands	Independent	Active	Highlands Soil and Water Conservation District
Hillsborough	Independent	Active	Hillsborough County Aviation Authority
Hillsborough	Dependent	Active	Hillsborough County Hospital Authority

*Review of Special Districts*

Hillsborough	Dependent	Active	Hillsborough County Industrial Development Authority
Hillsborough	Independent	Active	Hillsborough County Public Transportation Commission
Hillsborough	Dependent	Active	Housing Finance Authority of Hillsborough County
Hillsborough	Dependent	Active	James J. Lunsford Law Library
Hillsborough	Independent	Active	Tampa Sports Authority
Holmes	Independent	Active	Doctors Memorial Hospital
Jackson	Independent	Active	Jackson County Hospital District
Jackson	Dependent	Active	Marianna Convalescent Center
Jackson	Dependent	Active	Marianna Municipal Airport Development Authority
Jefferson	Independent	Active	Jefferson Soil and Water Conservation District
Lake	Independent	Active	Village Center Community Development District
Lee	Dependent	Active	City of Cape Coral Health Facilities Authority
Lee	Dependent	Active	Lee County Educational Facilities Authority
Lee	Dependent	Active	Lee County Industrial Development Authority
Lee	Dependent	Active	Lee County Port Authority
Lee	Independent	Active	Lee County Trauma Services District
Lee	Independent	Active	Lee Memorial Health System
Lee	Independent	Active	South Trail Fire Protection and Rescue Service District
Lee	Independent	Active	Verandah West Community Development District
Leon	Dependent	Active	Leon County Educational Facilities Authority
Leon	Independent	Active	Tallahassee-Leon County Civic Center Authority
Manatee	Dependent	Active	Housing Finance Authority of Manatee County
Manatee	Dependent	Active	Manatee County Port Authority
Manatee	Independent	Active	Southern Manatee Fire and Rescue District
Marion	Independent	Active	Circle Square Woods Community Development District
Marion	Dependent	Active	Dunnellon Airport Authority
Marion	Independent	Active	Marion County Law Library
Marion	Dependent	Active	Marion County Utility Authority
Martin	Dependent	Active	Martin County Health Facilities Authority
Martin	Dependent	Active	Martin County Industrial Development Authority
Miami-Dade	Dependent	Active	City of Miami Health Facilities Authority
Miami-Dade	Dependent	Active	City of South Miami Health Facilities Authority
Miami-Dade	Dependent	Active	Dept. of Off Street Parking of The City of Miami
Miami-Dade	Dependent	Active	Miami Beach Health Facilities Authority
Miami-Dade	Dependent	Active	Miami-Dade County Housing Finance Authority

Miami-Dade	Dependent	Active	Miami-Dade County Industrial Development Authority
Miami-Dade	Dependent	Active	North Miami Health Facilities Authority
Monroe	Independent	Active	Florida Keys Aqueduct Authority
Multi	Independent	Active	Central Florida Regional Transportation Authority
Multi	Independent	Active	Clay County Utility Authority
Multi	Independent	Active	Englewood Water District
Multi	Independent	Active	Lake Apopka Natural Gas District
Multi	Independent	Active	Loxahatchee River Environmental Control District
Multi	Independent	Active	New River Solid Waste Association
Multi	Independent	Active	Northwest Florida Transportation Corridor Authority
Multi	Independent	Active	Sarasota-Manatee Airport Authority
Multi	Independent	Active	South Florida Regional Transportation Authority
Multi	Independent	Active	South Seminole and North Orange County Wastewater Transmission Authority
Multi	Independent	Active	Tampa Bay Water, A Regional Water Supply Authority
Multi	Independent	Active	Tri-County Airport Authority
Okaloosa	Dependent	Active	Valparaiso Cable Authority
Okeechobee	Independent	Active	Coquina Road and Bridge District
Okeechobee	Independent	Active	Okeechobee Utility Authority
Orange	Independent	Active	Greater Orlando Aviation Authority
Orange	Dependent	Active	Orange County Research and Development Authority
Orange	Independent	Active	West Orange Airport Authority
Osceola	Dependent	Active	Stevens Plantation Improvement Project Dependent Special District
Osceola	Independent	Active	Tohopekaliga Water Authority
Palm Beach	Independent	Active	Boca Raton Airport Authority
Palm Beach	Dependent	Active	City of Riviera Beach Utility Special District
Palm Beach	Dependent	Active	Housing Finance Authority of Palm Beach County
Palm Beach	Dependent	Active	Palm Beach County Educational Facilities Authority
Palm Beach	Dependent	Active	Palm Beach County Health Facilities Authority
Palm Beach	Dependent	Active	Palm Beach Municipal Services Special District
Palm Beach	Independent	Active	Port of Palm Beach District
Palm Beach	Independent	Active	Seacoast Utility Authority
Palm Beach	Independent	Active	South Central Regional Wastewater Treatment and Disposal Board
Palm Beach	Dependent	Active	West Palm Beach Golf Commission

Pasco	Dependent	Active	Pasco County Educational Facilities Authority
Pasco	Dependent	Active	Pasco County Housing Finance Authority
Pinellas	Dependent	Active	Housing Finance Authority of Pinellas County
Pinellas	Dependent	Active	Pinellas County Health Facilities Authority
Pinellas	Dependent	Active	Pinellas County Industrial Development Authority
Polk	Dependent	Active	Bartow Municipal Airport Development Authority
Polk	Dependent	Active	Housing Finance Authority of Polk County
Polk	Dependent	Active	Polk County Health Facilities Authority
Polk	Dependent	Active	Polk County Industrial Development Authority
Putnam	Dependent	Active	Palatka Gas Authority
Putnam	Independent	Active	Putnam County Development Authority
Putnam	Dependent	Active	Putnam County Port Authority
Santa Rosa	Dependent	Active	Pace Property Finance Authority
Sarasota	Dependent	Active	Sarasota County Health Facilities Authority
Seminole	Dependent	Active	Sanford Airport Authority
Seminole	Dependent	Active	Seminole County Port Authority
St. Lucie	Independent	Active	Rupert J. Smith Law Library of St. Lucie County
St. Lucie	Dependent	Active	St. Lucie County Housing Finance Authority
St. Lucie	Dependent	Active	St. Lucie County Water and Sewer District
Sumter	Independent	Active	Sumter Landing Community Development District
Suwannee	Independent	Active	Suwannee County Housing Authority
Suwannee	Dependent	Active	Suwannee County Rescue District
Taylor	Dependent	Active	Taylor Coastal Water and Sewer District
Volusia	Dependent	Active	Eastern Volusia Regional Water Authority
Volusia	Dependent	Active	Volusia County Health Facilities Authority
Volusia	Dependent	Active	Volusia County Housing Finance Authority
Volusia	Dependent	Active	Volusia County Industrial Development Authority
Volusia	Independent	Active	Water Authority of Volusia
Walton	Dependent	Active	Defuniak Springs Housing Authority
Washington	Dependent	Active	Northwest Florida Community Hospital District

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**157 Districts**

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Florida Department of Community Affairs

## Appendix E

### Totals of Districts by Non-Ad Valorem as Revenue Source

Summary Report (65 DISTRICTS SORTED BY COUNTY NAME) as of 12/06/2007

Dependent and Independent All Established Dates  
 All Bond Authority Active  
 All Counties  
 All Functions  
 Revenue Sources: Non-Ad Valorem  
 All Boards  
 All Methods

County	Status	Type	District
Brevard	Independent	Active	Viera Stewardship District
Collier	Independent	Active	Ave Maria Stewardship Community District
Hernando	Dependent	Active	Brooksville Fire District
Hillsborough	Dependent	Active	Arlington Special Dependent District
Hillsborough	Dependent	Active	Bay Crest Park Special District
Hillsborough	Dependent	Active	Beacon Meadows Special Dependent Tax District
Hillsborough	Dependent	Active	Bloomington Oaks Service District
Hillsborough	Dependent	Active	Bloomington Special Taxing District
Hillsborough	Dependent	Active	Boyette Springs Special Dependent District
Hillsborough	Dependent	Active	Brandon Groves North Service District
Hillsborough	Dependent	Active	Brandon Hills Dependent Special District
Hillsborough	Dependent	Active	Buckhorn Estates Special Dependent District
Hillsborough	Dependent	Active	Buckhorn Oaks Special Dependent District
Hillsborough	Dependent	Active	Carrollwood Meadows Special District
Hillsborough	Dependent	Active	Carrollwood North Special District
Hillsborough	Independent	Active	Carrollwood Recreation District
Hillsborough	Dependent	Active	Country Lakes Special Dependent Tax District
Hillsborough	Dependent	Active	Country Place Special Maintenance District
Hillsborough	Dependent	Active	Country Run Service District
Hillsborough	Dependent	Active	Country Village Special Dependent District
Hillsborough	Dependent	Active	Cove At Bayport Colony, The
Hillsborough	Dependent	Active	East Lake Park Special Dependent District
Hillsborough	Dependent	Active	Hammock Woods Service District
Hillsborough	Dependent	Active	Hickory Hill Special Dependent District
Hillsborough	Dependent	Active	Hunter's Lake Special Dependent Tax District

*Review of Special Districts*

Hillsborough	Dependent	Active	Indian Hills-Hickory Ridge II Special Dependent Tax District
Hillsborough	Dependent	Active	Keystone Grove Lake Special Dependent District
Hillsborough	Dependent	Active	Lago Vista Maintenance District
Hillsborough	Dependent	Active	Lake Brant Special Dependent District
Hillsborough	Dependent	Active	Lake Heather Service District
Hillsborough	Dependent	Active	Lake Magdalene Estates West
Hillsborough	Dependent	Active	Lake Magdalene Special Dependent District
Hillsborough	Dependent	Active	Lake Strawberry Special Dependent District
Hillsborough	Dependent	Active	Logan Gate Village Special Dependent District
Hillsborough	Dependent	Active	North Lakes Maintenance District
Hillsborough	Dependent	Active	Northdale Special District
Hillsborough	Dependent	Active	Pine Hollow Special Dependent District
Hillsborough	Dependent	Active	Pine Meadows Special Dependent District
Hillsborough	Dependent	Active	South Pointe Service District
Hillsborough	Dependent	Active	Sugarwood Groves Special District
Hillsborough	Dependent	Active	Tampa Shores Dependent Special District
Hillsborough	Dependent	Active	Tarawood Grove Special District
Hillsborough	Dependent	Active	Valrico Manor Special Dependent Tax District
Hillsborough	Dependent	Active	Village Estates West Special District
Hillsborough	Dependent	Active	Waterford Special Dependent District
Hillsborough	Dependent	Active	Westchester Special Dependent District
Hillsborough	Dependent	Active	Westwood Dependent Tax District
Hillsborough	Dependent	Active	Windemere Special Dependent District
Levy	Dependent	Active	Levy County Development Authority
Miami-Dade	Dependent	Active	Homestead Educational Facilities Benefit District
Monroe	Dependent	Active	Monroe County Comprehensive Plan Land Authority
Okaloosa	Independent	Active	North Okaloosa County Fire District
Okeechobee	Independent	Active	Coquina Water Management District
Osceola	Dependent	Active	Crescent Lakes Maintenance District
Osceola	Dependent	Active	Cypress Woods Common Facilities District
Osceola	Dependent	Active	Flora Ridge Education Facilities Benefit District
Osceola	Dependent	Active	Indian Creek Common Facilities District
Osceola	Dependent	Active	Indian Point Maintenance District
Palm Beach	Dependent	Active	Captain's Key Dependent District
Palm Beach	Dependent	Active	Palm Beach Municipal Services Special District
Sarasota	Independent	Active	West Villages Improvement District

St. Johns	Independent	Active	Flagler Estates Road and Water Control District
Volusia	Dependent	Active	Orlandia Heights Special Neighborhood Improvement District
Walton	Independent	Active	Liberty Fire District
Washington	Dependent	Active	Sunny Hills Units 12-15 Dependent District

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**65 Districts**

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Florida Department of Community Affairs

## Appendix F

### Totals of Districts by Tax Increment Financing as Revenue Source

Summary Report (184 DISTRICTS SORTED BY COUNTY NAME) as of 12/06/2007

Dependent and Independent                      All Established Dates  
 All Bond Authority                                Active  
 All Counties  
 All Functions  
 Revenue Sources: Tax Increment Financing  
 All Boards  
 All Methods

<b>County</b>	<b>Status</b>	<b>Type</b>	<b>District</b>
Alachua	Dependent	Active	Alachua Community Redevelopment Agency
Alachua	Dependent	Active	Gainesville Community Redevelopment Agency
Alachua	Dependent	Active	Hawthorne Community Redevelopment Agency
Alachua	Dependent	Active	High Springs Community Redevelopment Agency
Bay	Dependent	Active	Cedar Grove Community Redevelopment Agency
Bay	Dependent	Active	Lynn Haven Community Redevelopment Agency
Bay	Dependent	Active	Panama City Beach Community Redevelopment Agency
Bay	Dependent	Active	Panama City Community Redevelopment Agency
Bay	Dependent	Active	Springfield Community Redevelopment Agency
Bradford	Dependent	Active	Starke Community Redevelopment Agency
Brevard	Dependent	Active	Babcock Street Community Redevelopment Agency
Brevard	Dependent	Active	Bayfront Community Redevelopment Agency
Brevard	Dependent	Active	City of Rockledge Community Redevelopment Agency
Brevard	Dependent	Active	Cocoa Community Redevelopment Agency
Brevard	Dependent	Active	Diamond Square Community Redevelopment Agency
Brevard	Dependent	Active	Melbourne Community Redevelopment Agency
Brevard	Dependent	Active	Merritt Island Redevelopment Agency
Brevard	Dependent	Active	Olde Eau Gallie Riverfront Community Redevelopment Agency
Brevard	Dependent	Active	Satellite Beach Community Redevelopment Agency
Brevard	Dependent	Active	Titusville Community Redevelopment Agency
Brevard	Dependent	Active	U.S. #1 Corridor Redevelopment Agency

*Review of Special Districts*

Brevard	Dependent	Active	U.S. 1 Corridor Community Redevelopment Agency
Broward	Dependent	Active	Broward County Community Redevelopment Agency
Broward	Dependent	Active	City of Coral Springs Community Redevelopment Agency
Broward	Dependent	Active	City of Lauderhill Community Redevelopment Agency
Broward	Dependent	Active	City of Oakland Park Community Redevelopment Agency
Broward	Dependent	Active	City of Plantation Community Redevelopment Agency
Broward	Dependent	Active	Davie Community Redevelopment Agency
Broward	Dependent	Active	Deerfield Beach Community Redevelopment Agency
Broward	Dependent	Active	Fort Lauderdale Community Redevelopment Agency
Broward	Dependent	Active	Hallandale Beach Community Redevelopment Agency
Broward	Dependent	Active	Hollywood Community Redevelopment Agency
Broward	Dependent	Active	Lauderdale Lakes Community Redevelopment Agency
Broward	Dependent	Active	Margate Community Redevelopment Agency
Broward	Dependent	Active	Pompano Beach Community Redevelopment Agency
Calhoun	Dependent	Active	Blountstown Community Redevelopment Agency
Charlotte	Dependent	Active	Charlotte County Community Redevelopment Agency
Charlotte	Dependent	Active	City of Punta Gorda Community Redevelopment Agency
Charlotte	Dependent	Active	Murdock Village Community Redevelopment Agency
Citrus	Dependent	Active	City of Inverness Community Redevelopment Agency
Citrus	Dependent	Active	Crystal River Redevelopment Agency
Clay	Dependent	Active	Keystone Heights Community Redevelopment Agency
Collier	Dependent	Active	City of Naples Community Redevelopment Agency
Collier	Dependent	Active	Collier County Community Redevelopment Agency
Columbia	Dependent	Active	Lake City Community Redevelopment Agency
Dixie	Dependent	Active	Town of Horseshoe Beach Community Redevelopment Agency
Duval	Dependent	Active	Jacksonville Beach Community Redevelopment Agency
Escambia	Dependent	Active	City of Pensacola Community Redevelopment Agency

*Review of Special Districts*

Escambia	Dependent	Active	Community Redevelopment Agency of Escambia County
Flagler	Dependent	Active	Flagler Beach Community Redevelopment Agency
Flagler	Dependent	Active	State Road 100 Corridor Community Redevelopment Agency
Flagler	Dependent	Active	Town of Marineland Community Redevelopment Agency
Franklin	Dependent	Active	Apalachicola Community Redevelopment Agency
Franklin	Dependent	Active	Carrabelle Community Redevelopment Agency
Gadsden	Dependent	Active	Gretna Neighborhood Improvement District
Gadsden	Dependent	Active	Quincy Community Redevelopment Agency
Gilchrist	Dependent	Active	City of Trenton Community Redevelopment Agency
Gilchrist	Dependent	Active	Gilchrist County Development Authority
Gulf	Dependent	Active	Port St. Joe Redevelopment Agency
Hardee	Dependent	Active	Wauchula Community Redevelopment Agency
Hernando	Dependent	Active	City of Brooksville Community Redevelopment Agency
Highlands	Dependent	Active	Avon Park Community Redevelopment Agency
Highlands	Dependent	Active	Sebring Community Redevelopment Agency
Highlands	Dependent	Active	Sebring Regional Airport and Industrial Park CRA
Hillsborough	Dependent	Active	City of Tampa Community Redevelopment Agency
Hillsborough	Dependent	Active	Community Redevelopment Agency of the City of Temple Terrace
Hillsborough	Dependent	Active	Plant City Community Redevelopment Agency
Indian River	Dependent	Active	Community Redevelopment Agency of the City of Fellsmere
Lake	Dependent	Active	Carver Heights/Montclair Community Redevelopment Agency
Lake	Dependent	Active	Downtown Clermont Redevelopment Agency
Lake	Dependent	Active	Downtown and East Town Redevelopment Agency
Lake	Dependent	Active	Fruitland Park Community Redevelopment Agency
Lake	Dependent	Active	Greater Leesburg Community Redevelopment Agency
Lake	Dependent	Active	Groveland Community Redevelopment Agency
Lake	Dependent	Active	Mount Dora Community Redevelopment Agency
Lake	Dependent	Active	Northeast Community Redevelopment Agency
Lake	Dependent	Active	Tavares Greater Downtown TIF District
Lee	Dependent	Active	Cape Coral Community Redevelopment Agency
Lee	Dependent	Active	Community Redevelopment Agency of the Town of Fort Myers Beach

Lee	Dependent	Active	Fort Myers Community Redevelopment Agency/DDA
Leon	Dependent	Active	City of Tallahassee Community Redevelopment Agency
Levy	Dependent	Active	City of Cedar Key Community Redevelopment Agency
Levy	Dependent	Active	Williston Community Redevelopment Agency
Madison	Dependent	Active	Madison Community Redevelopment Agency
Manatee	Dependent	Active	Bradenton Beach Community Redevelopment Agency
Manatee	Dependent	Active	Bradenton Community Redevelopment Agency
Manatee	Dependent	Active	Bradenton Downtown Development Authority
Manatee	Dependent	Active	Central Community Redevelopment Agency
Manatee	Dependent	Active	City of Palmetto Community Redevelopment Agency
Manatee	Dependent	Active	Fourteenth Street Community Redevelopment Agency
Manatee	Dependent	Active	Manatee County Community Redevelopment Agency
Marion	Dependent	Active	Ocala Community Redevelopment Agency
Martin	Dependent	Active	Community Redevelopment Agency of Stuart
Martin	Dependent	Active	Martin County Community Redevelopment Agency
Miami-Dade	Dependent	Active	Florida City Community Redevelopment Agency
Miami-Dade	Dependent	Active	Hialeah Redevelopment Agency
Miami-Dade	Dependent	Active	Homestead Community Redevelopment Agency
Miami-Dade	Dependent	Active	Miami Beach Redevelopment Agency
Miami-Dade	Dependent	Active	Midtown Community Redevelopment Agency
Miami-Dade	Dependent	Active	NW 7th Avenue Corridor Community Redevelopment Agency
Miami-Dade	Dependent	Active	Naranja Lakes Community Redevelopment Agency
Miami-Dade	Dependent	Active	North Miami Beach Community Redevelopment Agency
Miami-Dade	Dependent	Active	North Miami Community Redevelopment Agency
Miami-Dade	Dependent	Active	Omni Redevelopment District Community Redevelopment Agency
Miami-Dade	Dependent	Active	South Miami Community Redevelopment Agency
Miami-Dade	Dependent	Active	Southeast Overtown/Park West Community Redevelopment Agency
Monroe	Dependent	Active	Key West Bight and Bahama Village Community Redevelopment Agency
Monroe	Dependent	Active	Naval Properties Local Redevelopment Authority
Okaloosa	Dependent	Active	Community Redevelopment Agency of the Town of

			Cinco Bayou
Okaloosa	Dependent	Active	Crestview Community Redevelopment Agency
Okaloosa	Dependent	Active	Destin Community Redevelopment Agency
Okaloosa	Dependent	Active	Fort Walton Beach Community Redevelopment Agency
Orange	Dependent	Active	Apopka Community Redevelopment Agency
Orange	Dependent	Active	International Drive Community Redevelopment Agency
Orange	Dependent	Active	Maitland Downtown Community Redevelopment Agency
Orange	Dependent	Active	Orange Blossom Trail Community Redevelopment Agency
Orange	Dependent	Active	Orlando Community Redevelopment Agency
Orange	Dependent	Active	Town of Eatonville Community Redevelopment Agency
Orange	Dependent	Active	Winter Garden Community Redevelopment Agency
Orange	Dependent	Active	Winter Park Community Redevelopment Agency
Osceola	Dependent	Active	City of St. Cloud Community Redevelopment Agency
Osceola	Dependent	Active	Kissimmee Redevelopment Agency
Palm Beach	Dependent	Active	Boca Raton Community Redevelopment Agency
Palm Beach	Dependent	Active	Community Redevelopment Agency of Boynton Beach
Palm Beach	Dependent	Active	Community Redevelopment Agency of the Town of Lake Park
Palm Beach	Dependent	Active	Delray Beach Community Redevelopment Agency
Palm Beach	Dependent	Active	Lake Worth Community Redevelopment Agency
Palm Beach	Dependent	Active	Northwood/Pleasant City Community Redevelopment Agency
Palm Beach	Dependent	Active	Riviera Beach Community Redevelopment Agency
Palm Beach	Dependent	Active	Town of Jupiter Community Redevelopment Agency
Palm Beach	Dependent	Active	West Atlantic Avenue Neighborhood Improvement District
Palm Beach	Dependent	Active	West Palm Beach Community Redevelopment Agency
Palm Beach	Dependent	Active	Westgate/Belvedere Homes Community Redevelopment Agency
Pasco	Dependent	Active	Dade City Community Redevelopment Agency
Pasco	Dependent	Active	New Port Richey Community Redevelopment Agency

*Review of Special Districts*

Pasco	Dependent	Active	Port Richey Community Redevelopment Agency
Pasco	Dependent	Active	Zephyrhills Community Redevelopment Agency
Pinellas	Dependent	Active	City of Tarpon Springs Community Redevelopment Agency
Pinellas	Dependent	Active	Clearwater Community Redevelopment Agency
Pinellas	Dependent	Active	Dunedin Community Redevelopment Agency
Pinellas	Dependent	Active	Gulfport Waterfront Community Redevelopment Agency
Pinellas	Dependent	Active	Largo Community Redevelopment Agency
Pinellas	Dependent	Active	Oldsmar Community Redevelopment Agency
Pinellas	Dependent	Active	Pinellas Park Community Redevelopment District
Pinellas	Dependent	Active	Safety Harbor Community Redevelopment Agency
Pinellas	Dependent	Active	St. Petersburg Community Redevelopment Agency
Polk	Dependent	Active	Auburndale Community Redevelopment Agency
Polk	Dependent	Active	Bartow Community Redevelopment Agency
Polk	Dependent	Active	City of Eagle Lake Community Redevelopment Agency
Polk	Dependent	Active	City of Winter Haven Downtown Community Redevelopment Agency
Polk	Dependent	Active	Eloise Community Redevelopment Agency
Polk	Dependent	Active	Florence Villa Community Redevelopment Agency
Polk	Dependent	Active	Haines City Community Redevelopment Agency
Polk	Dependent	Active	Harden/Parkway Community Redevelopment Agency
Polk	Dependent	Active	Lake Wales Community Redevelopment Agency
Polk	Dependent	Active	Lakeland Community Redevelopment Agency
Polk	Dependent	Active	North Ridge Community Redevelopment Agency
Polk	Dependent	Active	Polk Commerce Centre Community Redevelopment Agency
Putnam	Dependent	Active	City of Crescent City Community Redevelopment Agency
Putnam	Dependent	Active	Palatka Downtown Redevelopment Agency
Santa Rosa	Dependent	Active	Gulf Breeze Community Redevelopment Agency
Santa Rosa	Dependent	Active	Milton Community Redevelopment Agency
Sarasota	Dependent	Active	City of Sarasota Community Redevelopment Agency
Sarasota	Dependent	Active	Englewood Community Redevelopment Agency
Seminole	Dependent	Active	Altamonte Springs Community Redevelopment Agency
Seminole	Dependent	Active	City of Casselberry Community Redevelopment District
Seminole	Dependent	Active	City of Sanford Community Redevelopment Agency

Seminole	Dependent	Active	U.S. Highway 17-92 Corridor Redevelopment Agency
St. Johns	Dependent	Active	St. Johns County Community Redevelopment Agency
St. Lucie	Dependent	Active	City of Port St. Lucie Community Redevelopment Agency
St. Lucie	Dependent	Active	Fort Pierce Redevelopment Agency
Sumter	Dependent	Active	Wildwood Community Redevelopment Agency
Union	Dependent	Active	Lake Butler Community Redevelopment Agency
Volusia	Dependent	Active	City of DeLand Downtown Tax Increment District
Volusia	Dependent	Active	City of Holly Hill Community Redevelopment Agency
Volusia	Dependent	Active	Community Redevelopment Agency of the City of South Daytona
Volusia	Dependent	Active	Daytona Beach Community Redevelopment Agency
Volusia	Dependent	Active	Daytona Beach Shores Community Redevelopment Agency
Volusia	Dependent	Active	Eastport Business Center
Volusia	Dependent	Active	New Smyrna Beach Community Redevelopment Agency
Volusia	Dependent	Active	North Mainland/Ormond Crossings Community Redevelopment Agency
Volusia	Dependent	Active	Port Orange Town Center
Volusia	Dependent	Active	Spring Hill Community Redevelopment Agency
Washington	Dependent	Active	Chipley Redevelopment Agency

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**184 Districts**

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Florida Department of Community Affairs

Appendix G

Fire/EMS Compliance with Maximum Millage Levy

Fire / EMS Compliance with Maximum Millage Levy - as of November 29, 2007

District	Name	2006 M illage	Rolled-Back Rate	Majority Vote Rate	2007 Rate	Extraordinary Vote Required	Actual Vote		
							Yes	No	Not Voting
ALACHUA COUNTY BCC	MSTU FIRE PROTECTION SEV	1.2531	1.1420	1.1077	1.1077				
BAY COUNTY BCC	FIRE DIST-MSTU	0.7500	0.7462	0.7238	0.7238				
BREVARD COUNTY BCC	FIRE CTRL COWIDE	0.6529	0.6511	0.6316	0.6316				
CITY OF CAPE CANAVERAL	FIRE/RESCUE	1.0200	1.0165	0.9860	0.9860				
BROWARD COUNTY BCC	FIRE/RESC	2.7300	2.6004	2.5224	2.5224				
CITY OF POMPANO BEACH	POMPANO BCH EMER MD SRVC	0.5000	0.4587	0.4449	0.4449				
CITRUS COUNTY BCC	FIRE DIST	0.4810	0.4707	0.4566	0.4566				
CLAY COUNTY BCC	MSTU-Fire Control	-	-	-	-				
COLLIER COUNTY BCC	016 OCHOPE FIRE	4.0000	3.8132	3.6988	3.6988				
COLLIER COUNTY BCC	039 ISLE OF CAPRI FIRE	1.5000	1.5420	1.4957	1.4957				
COLLIER COUNTY BCC	097 CC FIRE CTRL	2.0000	2.0037	1.9436	1.9436				
COLLIER COUNTY BCC	171 GOODLAND/HORR'S IS VFI	0.7734	0.8093	0.7850	0.7761				
MIAMI-DADE BCC	FIRE/RESCUE	2.6090	2.2749	2.2067	2.2067				
DE SOTO COUNTY BCC	EMS	0.3500	0.3430	0.3327	0.3327				
DEKIE COUNTY BCC	EMERGENCY MD SRVC-MSTU	2.6000	2.4109	2.3386	2.3386				
GILCHRIST COUNTY BCC	MSTU	-	-	-	-				
GULF COUNTY BCC	HOWARD CREEK FIRE DIST	0.5000	0.3837	0.3722	0.5000	unanimous	5	0	0
GULF COUNTY BCC	OVERSTREET FIRE DIST	0.5000	0.5951	0.5772	0.5000				
GULF COUNTY BCC	SPEC TUPELO FIRE DIST	0.5000	0.4973	0.4824	0.5000	unanimous	5	0	0
GULF COUNTY BCC	ST JOSEPH FIRE DIST	0.5000	0.5565	0.5398	0.5000				
HERNANDO COUNTY BCC	EMERGENCY MEDICAL SERV MS	0.6700	0.6177	0.5992	0.5839				
HERNANDO COUNTY BCC	SPRINGHILL F&R MTSU	2.5500	2.3999	2.3279	2.2686				
INDIAN RIVER COUNTY BCC	EMERGENCY SERVICE DIST	1.7639	1.7733	1.7201	1.7201				
LAKE COUNTY BCC	LAKE CO/EM/MED	0.5289	0.4795	0.4651	0.4651				
LEE COUNTY BCC	BURNT STORE FIRE	1.0091	0.9849	0.9554	0.9554				
LEE COUNTY BCC	MARAVILLA FIRE DIST	6.0000	5.0205	4.8699	3.0000				
LEE COUNTY BCC	USEPPA ISL FIRE	1.8982	1.7242	1.6725	1.6724				
LEON COUNTY BCC	CO EMS	-	-	-	-				
MARION COUNTY BCC	EMS & FIRE PROT/RESC	-	-	-	-				
MARION COUNTY BCC	HMT	-	-	-	-				
MARTIN COUNTY BCC	FIRE/RESCUE UNINCORP	2.2830	2.1960	2.1301	2.1480	two-thirds	4	0	1
MONROE COUNTY BCC	LOWER/MID KEYS FIRE/AMB-M	1.1251	1.0809	1.0485	1.0485				
NASSAU COUNTY BCC	MUN SER FUND	1.8224	1.6398	1.5906	1.5906				
ORANGE COUNTY BCC	CO FIRE & EMS	2.5862	2.3131	2.2437	2.2437				
OSCEOLA COUNTY BCC	EMERALD LAKES	-	-	-	-				
OSCEOLA COUNTY BCC	EMS FIRE/RESCUE	0.6542	0.5841	0.5666	0.6542	unanimous	5	0	0
PALM BEACH COUNTY BCC	FIRE RESCUE	2.9800	2.8654	2.7794	2.7794				
PALM BEACH COUNTY BCC	GLADES FIRE	1.8240	1.7621	1.7092	1.7621	two-thirds	7	0	0
PALM BEACH COUNTY BCC	JUPITER FIRE/RESCUE	1.4809	1.4757	1.4314	1.4809	unanimous	7	0	0
PASCO COUNTY BCC	GENERAL FUND	-	-	-	-				
PASCO COUNTY BCC	MUN SRVC FIRE	1.1000	1.0263	0.9955	0.9955				
PINELLAS COUNTY BCC	BELLAIR BLUFFS FIRE	0.9283	0.8799	0.8535	0.8535				
PINELLAS COUNTY BCC	CLEARWATER FIRE	2.0441	1.9204	1.8628	1.8628				
PINELLAS COUNTY BCC	DUNEDIN FIRE	2.1412	2.0724	2.0102	2.0102				
PINELLAS COUNTY BCC	EMERGENCY MED SRVC*	0.6300	0.6012	0.5832	0.5832				
PINELLAS COUNTY BCC	GANDY FIRE	1.2744	1.2445	1.2072	1.2072				
PINELLAS COUNTY BCC	HIGHPOINT FIRE	2.6416	2.5165	2.4410	2.4410				
PINELLAS COUNTY BCC	LARGO FIRE	2.0488	1.9593	1.9005	1.9005				
PINELLAS COUNTY BCC	PINELLAS PARK FIRE	2.5437	2.4407	2.3675	2.3675				
PINELLAS COUNTY BCC	SAFETY HARBOR FIRE	2.0044	2.0714	2.0093	2.0093				
PINELLAS COUNTY BCC	SEMINOLE FIRE	2.1324	2.0187	1.9581	1.9581				
PINELLAS COUNTY BCC	SOUTH PASADINA FIRE	2.4408	2.2874	2.2188	2.2188				
PINELLAS COUNTY BCC	TARPON SPRGS FIRE	1.8040	1.7358	1.6837	1.6837				
PINELLAS COUNTY BCC	TIERRA VERDE FIRE	1.5000	1.4430	1.3997	1.3997				
PUTNAM COUNTY BCC	FIRE	0.8000	0.7655	0.7425	0.7425				
ST JOHNS COUNTY BCC	FIRE DISTRICT*	1.2000	1.1293	1.0954	1.0954				
SARASOTA COUNTY BCC	EMS	-	-	-	-				
SEMINOLE COUNTY BCC	CO FIRE DIST	2.6334	2.4020	2.3299	2.3299				
VOLUSIA COUNTY GOVERNMENT	510-FIRE DIST	3.0000	2.8697	2.7836	2.7836				

# Appendix H

## Independent Special District Compliance with Maximum Millage Levy

Independent Special District Compliance with Maximum Millage Levy - as of November 29, 2007

County	District	2006 Millage	Rolled-Back Rate	Majority Vote Rate	2007 Rate	Extraordinary Vote Required	Actual Vote			Taxing Authority In Compliance Unless Noted
							Yes	No	Not Voting	
Alachua	ALACHUA COLLEGE LIBRARY DIST	1.4475	1.3096	1.2645	1.2645					
Baker	BAKER COUNTY HOSPITAL AUTH	1.1500	1.0500	1.0185	1.0500	two-thirds	3	0	2	Still in process
Bay	BEACH MOSQUITO CONTROL DIST	0.1410	0.1482	0.1438	0.1438					
Brevard	MERRITT ISLAND LIBRARY DIST	0.0869	0.0867	0.0841	0.0807					
Broward	NORTH BROWARD HOSPITAL DIST	1.8317	1.6758	1.6255	1.6255					
	SOUTH BROWARD HOSPITAL DIST	1.3300	1.2004	1.1644	1.1643					
	CENTRAL BROWARD WATER CONTROL	0.5500	0.4847	0.4702	0.4700					
	FT LAUDERDALE DOWNTOWN DEV	0.6150	0.5086	0.4933	0.4933					
	HILLSBORO INLET DIST	0.1170	0.1087	0.1054	0.0860					
	TINDALL HAMMOCK IRR & SOIL	2.5000	2.2825	2.2140	2.5000	unanimous	5	0	0	
	BROWARD C CHILDREN'S SERV CNCL	0.4073	0.3716	0.3605	0.3572					
Citrus	CITRUS CO MOSQUITO CONTROL	0.1200	0.1174	0.1139	0.1174	two-thirds	3	0	0	
	HOMOSA SSA SPECIAL WATER DIST	0.6948	0.6849	0.6644	0.6643					
	CITRUS COUNTY HOSPITAL BOARD	0.9200	0.8999	0.8729	0.8999	two-thirds	5	0	0	
Collier	COLLIER MOSQUITO CONTROL DIST	0.0680	0.0655	0.0635	0.0635					
	EAST NAPLES FIRE CONTROLS DIS	1.5000	1.3916	1.3499	1.3498					
	NORTH NAPLES FIRE CONTROL DIST	1.0000	0.9432	0.9149	1.0000	unanimous	5	0	0	
	BIG CORKSCREW FIRE CONTROL DIS	2.0000	1.8966	1.8397	1.8397					
	GOLDEN GATE FIRE CTRL & RESC	1.0000	0.9288	0.9009	0.9288	two-thirds	2	1	0	
	IMMOKALEE FIRE CONTROL DIST	3.0000	2.7380	2.6559	2.7380	two-thirds	4	1	0	
Columbia	LAKE SHORE HOSPITAL	2.2500	2.0860	2.0234	2.0220					
Miami-Dade	DADE CO DOWNTOWN DEV AUTH	0.5000	0.4396	0.4264	0.5000	unanimous				Still in process: Levied less than 5 years - OK
	THE CHILDREN'S TRUST	-	-	-	-					
Ragler	EAST FLAGLER MOSQUITO CONTROL	0.1680	0.1604	0.1556	0.1550					
Franklin	DOG ISLAND CONSERVATION DIST	3.0000	3.0152	2.9247	3.0000	two-thirds	5	0	0	
	EASTPOINT WATER & SEWER DIST	4.0000	3.8563	3.7406	3.0000					
	ALLIGATOR POINT WATER RES DIST	1.9000	1.8728	1.8166	1.8900					
Glades	BUCKHEAD RIDGE MOSQUITO CTRL	1.0010	0.9021	0.8750	1.0000	unanimous	3	0	0	
Hardee	HARDEE CO INDIGENT HEALTH CARE	0.3533	0.3128	0.3034	0.3034					
Henry	HENDRY COUNTY HOSPITAL AUTH	3.0000	2.9054	2.8182	2.8182					
Hillsborough	TAMPA PORT AUTHORITY	0.2200	0.2043	0.1982	0.1982					
	TAMPA PALMS COMM DEVELOP DIST	0.5000	0.4634	0.4495	0.4495					Did Not Levy
	HILLSBOROUGH TRANSIT AUTH	0.5000	0.4634	0.4495	0.4634	two-thirds	7	0	3	
	HILLSBOROUGH CHILDRENS BOARD	0.5000	0.4634	0.4495	0.4634					
Indian River	INDIAN RIVER MOSQUITO CTRL DIS	0.2045	0.2060	0.1998	0.1998					
	INDIAN RIVER MEMORIAL HOSPITAL	0.6150	0.6195	0.6007	0.6195	two-thirds	4	0	3	Still in process
Jackson	CAMPBELL TONGRACEVILLE HOSP	1.5000	1.4000	1.3580	1.5000	unanimous	4	0	0	
Lake	NORTH LAKE CO HOSPITAL DIST	1.0000	0.9060	0.8788	1.0000	unanimous	6	0	0	
	LAKE CO WATER AUTH	0.2530	0.2300	0.2231	0.2130					
	SOUTH LAKE CO HOSPITAL DIST	1.0000	0.8934	0.8666	0.8666					
Lee	LEE CO HYACINTH CONTROL	0.0223	0.0221	0.0214	0.0214					
	LEE CO MOSQUITO CONTROL DIS	0.1695	0.1687	0.1636	0.1636					
	ALVA FIRE CONTROL DIST	3.0000	2.8900	2.8033	2.8000					
	BAYSHORE FIRE CONTROL DIST	3.4000	3.0944	3.0016	3.4000	unanimous	5	0	0	
	BONITA SPRINGS FIRE CONT DIST	1.9800	1.8684	1.8123	1.7685					
	CAPTIVA FIRE CONTROL DIST	0.6725	0.5851	0.5675	0.5675					
	CAPTIVA EROSION PREVENTION	0.1321	0.1149	0.1115	0.1149	two-thirds	4	0	1	
	ESTERO FIRE RESCUE	2.0000	1.8421	1.7868	1.7868					
	FT MYERS BEACH FIRE CONT	2.6500	2.6224	2.5437	2.0014					
	FT MYERS BEACH LIBRARY DIST	0.4719	0.4670	0.4530	0.4719	unanimous	7	0	0	
	FT MYERS BEACH MOSQ CONT	0.0620	0.0613	0.0595	0.0580					
	FT MYERS SHORES FIRE DIST	2.0000	1.8679	1.8119	2.0000	unanimous	5	0	0	
	NORTH FORT MYERS FIRE CTRL	2.5000	2.2888	2.2201	2.5000	unanimous	4	0	1	Still in process
	IONA MCGREGOR FIRE DIST	2.1800	2.0442	1.9829	1.9829					
	LEHIGH ACRES FIRE CTRL	2.4969	3.2050	3.1089	2.7517					
	MATLACHA FINE ISLAND FIRE	2.5000	2.4675	2.3935	2.5000	unanimous	5	0	0	
	SAN CARLOS PARK FIRE CTRL	2.4000	2.0389	1.9777	1.9777					
	SANIBEL FIRE & RESCUE DIST	0.8258	0.7975	0.7736	0.7736					
	SOUTH TRAIL FIRE CONTROL	1.8199	1.6780	1.6277	1.8199	unanimous	5	0	0	
	TICE FIRE CONTROL	3.0000	2.6797	2.5995	2.5995					
	UPPER CAPTIVA FIRE PROT & RESC	2.0900	1.9442	1.8859	2.0900	unanimous	5	0	0	
	SANIBEL PUBLIC LIBRARY	-	-	-	-					Levied less than 5 years - OK
Levy	CEDAR KEY SPEC WATER & SEW DIS	0.6199	0.6678	0.6478	0.6678	two-thirds	5	0	0	
Manatee	MANATEE CO MOSQUITO DIST	0.1148	0.1068	0.1036	0.1036					
	PALMS OF TERRA CEIA	4.2500	3.7750	3.6618	4.0000	unanimous	5	0	0	
	CEDAR HAMMOCK FIRE RESCUE	-	-	-	-					Levied less than 5 years - OK
	SOUTHERN MANATEE FIRE & RESCUE	-	-	-	-					Levied less than 5 years - OK
	EAST MANATEE FIRE AND RESCUE	-	-	-	-					Levied less than 5 years - OK

Manion	CITY OF OCALA DOWNTOWN DEV "A"	1.8667	1.5948	1.5470	1.5470				
	CITY OF OCALA DOWNTOWN DEV "B"	1.5361	1.2352	1.1981	1.1981				
	CITY OF OCALA DOWNTOWN DEV "C"	1.2187	1.0428	1.0115	1.0115				
Martin	MARTIN CO CHILDREN'S SERV	0.3202	0.3064	0.2972	0.2972				
Monroe	FLORIDA KEYS MOSQUITO CTRL	0.5505	0.5058	0.4906	0.4175				
	KEY LARGO FIRE RESCUE/EMER MED	-	-	-	-				Levied less than 5 years - OK
Nassau	AMELIA ISLAND MOSQUITO CONTROL	0.1225	0.1149	0.1115	0.1149	two-thirds	3	0	0
Okaloosa	DESTIN FIRE CONTROL DIST	0.7700	0.8004	0.7764	0.8004	two-thirds	4	1	0
	EAST NICEVILLE FIRE DIST	2.0000	1.8836	1.8271	1.9200	unanimous	4	0	1
	FLOROSA FIRE CONTROL DIST	1.0000	0.9374	0.9093	1.0000	unanimous	5	0	0
	NORTH BAY FIRE DISTRICT	1.8000	1.7339	1.6819	1.6819				
	OCEAN CITY WRIGHT FIRE CNTRL	1.7800	1.6970	1.6461	1.6460				
Okaloosa	OKALOOSA ISLAND FIRE DISTRICT	1.9855	2.1893	2.1236	2.0250				
	OKECHOBEE CHILDREN'S SERVICES	0.2800	0.2632	0.2553	0.2632	two-thirds	9	0	1
	ORANGE COUNTY LIBRARY DIST	0.4325	0.3864	0.3748	0.3748				Still in process
Orange	WEST PALM BEACH DWNTWN DEV	1.7500	2.1172	2.0537	1.5000				
	GREATER BOCARATON BCH & PARK	0.8939	0.8791	0.8527	0.8527				
Palm Beach	JUPITER INLET DISTRICT	0.0916	0.0909	0.0882	0.0909	two-thirds	4	0	0
	PALM BEACH CHILDREN'S SERVICES	0.6199	0.6003	0.5823	0.5823				
	HEALTH CARE DISTRICT	0.9700	0.9393	0.9111	0.8900				
Pasco	PASCO CO MOSQ CONTROL DIST	0.1599	0.1493	0.1448	0.1448				
	PINELLAS JUVENILE WELFARE	0.7963	0.7613	0.7385	0.7384				
Pinellas	CLEARWATER DOWNTOWN DEV BOARD	1.0000	0.9949	0.9651	0.9651				
	PALM HARBOR SPC FIRE DIST	2.0000	1.8828	1.8263	1.8263				
	PINELLAS SUNCOAST TRANSIT	0.6074	0.5774	0.5601	0.5601				
	PINELLAS PARK WATER MGMT DIST	3.0000	2.8107	2.7264	2.7264				
	EAST LAKE TARPON FIRE CNTRL	1.5300	1.4734	1.4292	1.4292				
	LEALMAN FIRE & RESCUE	4.3000	3.9878	3.8682	3.6927				
	LAKELAND AREA MASS TRANSIT DIS	0.4880	0.4687	0.4546	0.4880	unanimous	5	0	0
Polk	LAKELAND DOWNTOWN DEVELOPMENT	1.9560	1.9366	1.8785	1.9366	two-thirds	6	0	1
	LAKE REGION LAKES MGMT DIST	0.3635	0.3231	0.3134	0.3134				
	FONTE VEDRA MUNCP SERV DIST	0.3700	0.3510	0.3405	0.3510	two-thirds	6	0	1
St. Johns	ST AUGUSTINE AIRPORT AUTHORITY	0.2055	0.1932	0.1874	0.1807				
	ANASTASIA MOSQUITO CONTROL	0.1500	0.1410	0.1368	0.1344				
	ST AUGUSTINE PORT WTWY & BCH	0.0473	0.0454	0.0440	0.0454	two-thirds	5	0	0
St. Lucie	ST LUCIE CO FIRE DIST	2.4562	2.4953	2.4204	2.2000				
	ST LUCIE CHILDREN'S SERVICES	0.3915	0.3977	0.3858	0.3858				
Santa Rosa	AVALON BEACH/MULAT FIRE DIST	0.8000	0.7730	0.7498	0.7498				
	MIDWAY FIRE PROTECTION DIST	1.4000	1.4017	1.3596	1.4000	two-thirds	5	0	0
Sarasota	SARASOTA CO PUBLIC HOSPITAL	1.0000	0.9701	0.9410	0.9410				
Volusia	HALIFAX MEDICAL CENTER	2.7500	2.6784	2.5980	2.5000				
	SOUTHEAST VOLUSIA HOSP DIST	2.2162	2.2339	2.1688	2.1688				
Walton	WEST VOLUSIA HOSP AUTHORITY	1.2619	1.1433	1.1090	1.2619	unanimous	5	0	0
	SOUTH WALTON FIRE DIST	0.8000	0.7799	0.7565	0.7000				
	SOUTH WALTON MOSQUITO CONTROL	0.0947	0.0924	0.0896	0.0744				

## Appendix I

### Recent Legislation

During the 2007 legislative session, the Committee on Urban and Local Affairs was responsible for a total of 90 bills, general and local. Of that number, 28 dealt with special districts. The Committee passed all 28 bills. Two of those bills died later in the process, and, as mentioned in the “Issues and Recommendations” section above, the Governor vetoed one of the special district bills. The remaining bills either became law or were approved by the Governor.

#### *Local Bills Seeking Exemption from General Law*

Many of the special district bills dealt with exemptions from general law. An issue in a local bill creating an exemption to general law is identified in the staff analysis when it is completed by Committee staff. Once identified, House members may work with Committee staff to resolve the exemption question. Some of the exemption issues addressed in a number of special district bills included:

- the transition of a board elected by one-acre/one-vote to one elected by registered voters;
- the amount of bonds a district may issue; and
- providing additional authority to a district beyond the powers authorized by general law.

House Rule 5.5(b) provides an opportunity for the entire House membership to scrutinize local bills containing exemptions to general law. The rule provides:

A local bill that provides an exemption from general law may not be placed on the Special Order Calendar in any section reserved for the expedited consideration of bills.<sup>70</sup>

In the 2007 session, Committee staff identified 17 bills seeking exemptions to general law. Of the 17, three did not make it through the process, one was withdrawn, and one was vetoed.

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<sup>70</sup> If a local bill does not create an exemption from general law, it may be placed on an expedited Special Order Calendar. Thirty-seven bills were placed on the Special Order calendar for the expedited consideration of local bills and all were passed by the House, and later, the Senate. Of those bills, one was vetoed by the Governor.